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A  
HANDY GUIDE

TO

THE DUTIES OF OVERSEERS  
OF THE POOR, ASSISTANT  
OVERSEERS AND COLLECTORS  
OF RATES.

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Second Edition.

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BY

ARTHUR O. HOBBS

*(Late of the Ministry of Health).*

1921.

SHAW & SONS Ltd.,

*Local Government Publishers,*

7, 8 & 9, FETTER LANE, FLEET ST., LONDON, E.C.4.

THE HANDBOOK RECOMMENDED IN THIS GUIDE.

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THE  
OVERSEERS' HANDBOOK

FOR THE USE OF  
OVERSEERS, ASSISTANT OVERSEERS, COLLECTORS  
OF POOR RATES, VESTRY CLERKS AND  
OTHER PARISH OFFICERS,

TOGETHER WITH A  
CALENDAR OF OVERSEERS' DUTIES

BY  
WILLIAM W. MACKENZIE, M.A.,  
*One of His Majesty's Counsel*  
(*Editor of "Pratt and Mackenzie's Law of Highways," etc.*).

**Eighth Edition.**

LONDON :  
BUTTERWORTH & CO., | SHAW & SONS Ltd.,  
BELL YARD, TEMPLE BAR. | 7, 8 & 9, FETTER LANE, E.C.4.  
Law Printers and Publishers.

1915.

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## PREFACE TO THE SECOND EDITION.

The gratifying success which has attended the issue of the first edition is a clear and unmistakeable sign of the need which existed for a work relating to the duties of overseers and their officers in a handy and convenient size and devoid of technicalities which are necessary in larger text books.

In order to keep the book within a convenient size references to authorities, such as law cases, statutes, and regulations—except recent legislation—have generally been omitted. It may, however, be taken for granted that, except where otherwise indicated, all the statements made are based on adequate authority.

Every endeavour has been made to make the work complete, to bring it up to date, and to make it useful from a practical point of view.

The book will be found to meet all the requirements of students preparing for examinations held by the Association of Rate Collectors and Assistant Overseers.

The author is much indebted for valuable advice and assistance received from some of the district auditors and assistant district auditors in the preparation of the book.

A full index has been added to this edition.

A. O. H.

“CLAVERLEY,”

BLACKHEATH PARK,

*September, 1921.*



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# A HANDY GUIDE

## TO THE

### DUTIES OF OVERSEERS OF THE POOR, ASSISTANT OVERSEERS AND COLLECTORS OF RATES.

#### CHAPTER I.

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#### INTRODUCTION.

This guide has been prepared mainly for the guidance of newly appointed overseers, assistant overseers and collectors of rates. It in no way pretends to be a complete guide to all the many and varied duties of a parochial officer, or to deal with those duties exhaustively, but the main and more important duties have been kept in view. If the suggestions dealt with in detail in the following pages are carefully followed, little or no difficulty will be experienced in carrying out the duties attaching to the office of Overseer or Assistant Overseer. Where further information is desired the "Overseers' Handbook," by W. Mackenzie (Shaw & Sons, Ltd.), should be consulted (see p. 79).

The term "collector" when used includes an assistant overseer appointed with the duty of collecting the poor rate, as well as a collector of poor rates appointed by the guardians.

#### DUTIES OF OVERSEERS.

The principal duties of Overseers are :—

1. To prepare the valuation list.
2. To levy and collect the following rates : poor rate, special expenses rate, lighting rate, public library rate and burial rate.

3. The preparation of the electors lists (where required by the registration officer).

4. The preparation of jury lists.

5. Care of parish property.

6. To keep such accounts as are prescribed.

7. To attend and present the accounts for audit.

8. Miscellaneous. (See Chapter XXVIII.)

In carrying out these duties the Overseers can be assisted by paid officers, but, in this case, are not relieved, in any way, of their personal responsibility. It is an essential requirement that the Overseers should efficiently supervise the work of the parochial officers. The Overseers should hold monthly meetings and pay particular attention to the following general principles:—

- (1) The correct assessment of all properties, especially new properties, the revision of Valuation Lists, and the correspondence of the rateable value in the Rate Book with the Valuation List in force.
- (2) The making of rates early in each half-year or year, the prompt completion of the collection of the rates, and the checking of the amounts entered as allowed to owners, and all rates in arrear, or entered as irrecoverable, immediately after the close of each half-year. Special attention being given to property returned as “empty.”

The misappropriation of allowances to owners and not actually made to them, and of rates received on property returned as void, is a common form of fraud.

- (3) The regular submission and examination of the Monthly Statements at the beginning of each month; a periodical inspection and check to see that the accounts are kept with the strictest accuracy and that all moneys are promptly deposited or banked; that the rate collection account in the Rate Book is posted up regularly; and that all accounts, including the Receipt and Payment Book and Balance Sheet, are finally balanced and completed without delay.
- (4) The keeping of a banking account (see page 36).



## CHAPTER II.

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### OVERSEERS.

#### APPOINTMENT OF OVERSEERS.

In rural parishes where there is a parish council, the overseers are appointed at the Annual Meeting (*i.e.*, on or within seven days of April 15th); where there is no parish council, at the annual assembly of the parish meeting, which must be held on some day between March 1st and April 1st, both inclusive.

The persons to be appointed overseers must not exceed more than four nor less than two substantial householders, according to the extent of the parish, but in cases where two suitable persons cannot be found one overseer only may be appointed. Additional overseers (two in ordinary cases) may be appointed to replace the churchwardens, who ceased to act as overseers.

In urban parishes, where the power of appointment has been conferred on the town council or urban district council, the council appoint the overseers at a meeting held in March, the overseers to come into office on the 1st of April following. This power has been conferred upon the council of every borough and urban district in Wales and Monmouthshire by the Welsh Church Act, 1914. Where the power of appointment has not been conferred on the council the appointment is required to be made by the justices yearly on the 25th March, or within 14 days next after that date, but a valid appointment can be made after that period.

Overseers appointed by an urban or parish council or parish meeting are in every way quite independent of any control by such council or meeting.

Every case of appointment, except where justices appoint, must be reported to the guardians in the prescribed form within three weeks after the 15th of April, or within three weeks of a vacancy in the office of overseer. If the same is not so reported, the guardians are to appoint. Where the appointment is made by a town council or urban district council the notice must be sent to the guardians within three weeks from the 1st of April.

If an overseer should die or remove to another place, or become insolvent during his term of office, two justices, where they still appoint, may appoint a successor to act till the new overseers are appointed. In other cases the appointing body above referred to are to fill, as soon as may be, any casual vacancy.

A fee of five shillings to the clerk to the justices is payable out of the poor rate in respect of the appointment of overseers by justices.

Each overseer must be a householder, that is, he must either actually live in the parish, or occupy a dwelling-house there. If a non-resident householder is appointed (with his consent) he must live within two miles of the church or chapel of the parish, or, if there is no church or chapel, within one mile of the boundary of the parish.

Certain persons are exempt from serving the office; but all householders not specially exempted, who are duly appointed, commit an indictable misdemeanour in refusing to serve, their only remedy being an appeal to quarter sessions against their appointment, whether they are appointed by justices or any other body. Bankrupts, relieving officers (unless allowed by the Minister of Health), masters of workhouses, assistant overseers, minors, and a few others are disqualified for the office. A woman may be appointed.

An irregular appointment of overseers is good unless appealed against.

No remuneration can be charged for the performance of the duties devolving upon an overseer, either for loss of time or as compensation for the work, except in the rare case of acting for an adjoining parish.

Churchwardens only act as overseers, *ex officio*, in those urban parishes in which an Order under section 33 of the Local Government Act, 1894, as to the appointment of overseers, is not in force. Where they do still act their goods may be distrained like those of overseers. The same person may now fill both offices of overseer and churchwarden.

Overseers are not required to give security for the faithful discharge of their duties.

A duly appointed overseer cannot resign nor can a parish council or other appointing authority revoke his appointment.



## OUTGOING OVERSEERS.

*Accounts of retiring overseers.*—Overseers must, within fourteen days after the appointment of their successors, deliver to such successors a signed account of their receipts and expenditure, together with all sums of money, goods and books in their hands. A refusal or neglect is punishable by imprisonment. Outgoing overseers are not allowed to retain the parish moneys in their hands until their accounts have been audited.

*Advances made by outgoing overseers.*—If any money is due to the outgoing overseers for advances made by them to meet the current liabilities of the parish, their successors are required to collect the arrears of rates and reimburse them. Overseers in office may also apply the proceeds of a new rate in reimbursing their predecessors who had advanced their own moneys in meeting any lawful demand made upon them, provided that the necessity for the advance did not arise from the negligence or wilful action of the retiring overseers.

*Debts of outgoing overseers.*—If the overseers' immediate predecessors shall lawfully, by virtue of their office, contract any debt on account of the parish within three months prior to the termination of their year of office, and the same shall not have been discharged by them before their year of office has terminated, the debt is payable by and recoverable from their immediate successors, and is chargeable upon the poor rate. And if any such debt shall have been contracted by their predecessors during their year of office, but more than three months prior to its termination, the overseers will also be bound to pay the amount thereof, if the parish council, parish meeting, vestry, town council, or urban district council, as the case may be, and the Minister of Health shall consent, but not otherwise. Special provision is made extending the time for payment of bills of costs for legal proceedings.

## REMOVAL OR DEATH OF OVERSEER.

If an overseer should remove from the parish before the expiration of his office, he must, before such removal, deliver over to some other overseer of the parish his accounts, with all rates, books, papers, sums of money, and other things concerning his office in his hands, under the like penalties as would attach to him if he refused to do the same after the expiration of his office. And in the event of an overseer's death, his executors must also, within forty days, deliver up all things concerning his office to some other overseer of the parish and pay all moneys due before any other debts are paid and satisfied.

## CHAPTER III.

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### ASSISTANT OVERSEERS.

#### APPOINTMENT OF ASSISTANT OVERSEER.

In rural parishes the power of appointment and revocation of appointment vests in the parish council, and if there is no parish council, in the parish meeting.

In urban parishes where the power of appointing assistant overseers has been conferred on the town council, or urban district council, the appointment is made by the council. The power of appointing assistant overseers has been conferred upon the council of every borough and urban district in Wales and Monmouthshire by the Welsh Church Act, 1914.

In urban parishes where the power of appointment has not been transferred to the town or urban district council, the vestry nominates and elects the assistant overseer, in which case the vestry must specify what are the duties he is to perform and fix his salary; after which two justices, by warrant under their hands and seals, will appoint him to the office.

More than one assistant overseer may be appointed provided that the appointments are separate.

A woman can be appointed as an assistant overseer.

The appointment may be made annually or for an indefinite period.

An overseer cannot be appointed an assistant overseer.

The duties to be performed by an assistant overseer should be specified clearly in the instrument of appointment, in order that there may be no doubt as to their scope. Unless the duties are restricted in the instrument, it would appear that the assistant overseer would be deemed to have been appointed to perform all the ordinary duties of an overseer.

If a collector of poor rates for a parish has been appointed by the guardians, under an Order of the Minister of Health or his predecessor, an assistant overseer cannot also be appointed with the duty of collecting the poor rates of that parish. This does not prevent the appointment of an assistant overseer, by the parish council, or other appointing authority, to perform all, or any, of the duties of an overseer, other than the collection of poor rates of that parish.



In case of sickness or accident an additional assistant overseer may be temporarily appointed by the appointing authority.

An assistant overseer continues in office until his appointment is revoked by the body in whose service he is, unless the period is expressly limited, or he is removed by the Minister of Health, or resigns. The appointment of an assistant overseer may be revoked at any time. A resignation does not require to be accepted by the authority appointing the assistant overseer.

An assistant overseer is required by section 61 of the Poor Law Amendment Act, 1814, in all matters relating to the duties of overseers, to obey the directions of the majority of overseers of the parish for which he acts.

#### REMUNERATION.

The salary of an assistant overseer is fixed by the appointing authority, except where the appointment is made by the justices, when the salary is fixed by the vestry, and is paid out of the poor rate by the overseers. Any alteration in salary takes effect from the date of the resolution making such alteration, and cannot be made to operate retrospectively.

Overseers have no power to increase the salary of an assistant overseer.

Where the appointment of an assistant overseer was originally made by the vestry and justices any alteration in salary or duties must still be made by the vestry and justices, even when the power of appointing and of revoking the appointment has been subsequently transferred to the town council or urban district council. The vestry should by resolution revoke the appointment (or the officer resign) and adopt a further resolution re-nominating the assistant overseer at the altered salary. A fresh warrant of appointment should then be obtained from the justices.

The salary fixed by the appointing authority should exclude and be treated as quite distinct from the remuneration to be paid to an assistant overseer for duties performed under the registration officer for the purposes of the Representation of the People Act, 1918.

Any remuneration paid to an assistant overseer for his services in connection with the preparation of the electors

lists is payable by the registration officer as registration expenses, and not by the overseers out of the poor rate.

Where the instrument of appointment simply fixes the salary at a certain amount it is usual to allow an assistant overseer to charge travelling expenses to places outside the parish as may be incurred in the discharge of his duties (*e.g.*, attendance at audit, paying money into overseers' banking account).

### EMPLOYMENT OF AGENT.

An assistant overseer or collector of poor rate may employ an agent or agents to assist him in the performance of his duties. The agent will not, however, be an accounting officer.

### CLERK TO PARISH COUNCIL.

The parish council may appoint one of their own members to act as clerk to the parish council, without remuneration. If no member is so appointed, the assistant overseer (or one of them) is to serve as clerk to the parish council, and his services as clerk must be taken into consideration in fixing his salary as assistant overseer. Where there is more than one assistant overseer the parish council decide which one is to act as clerk, otherwise a separate appointment is unnecessary, as the assistant overseer is clerk to the council by virtue of the Local Government Act, 1894.

### SECURITY BY ASSISTANT OVERSEER.

Section 61 of the Poor Law Amendment Act, 1844, renders it incumbent upon the assistant overseer to give security to the guardians of the union comprising the parish. An assistant overseer is bound to give security to the guardians even if he does not collect the poor rates, although the security need not be of large amount. The security may either be a guarantee policy or the bond of persons as sureties. The security is usually kept in the custody of the clerk to the guardians, and must be produced to the district auditor at the audit of the accounts for the half year ended March 31st in each year. Proof that each of the sureties is living and is not bankrupt should be produced at the March audit. Where a guarantee policy is accepted the receipt for the annual premium should be given to the clerk to the guardians



and produced at the March audit. The cost incidental to the preparation of the security and any premium payable upon a guarantee policy must be defrayed by the assistant overseer, and cannot be paid by the overseers. It would, however, be competent to the appointing authority to increase the assistant overseer's salary by the amount of the premium. There is no other way in which the cost of the premium could properly be charged upon the funds of the parish.

The security is exempt from stamp duty. The security should be framed so as to expressly cover any special rates collected by the assistant overseer, such as a lighting rate or a separate rate for special expenses, and should also extend to the duties of the assistant overseer as clerk to the parish council. The parish council should be parties to the bond. Great care must be taken to see that after the security is executed, no material alteration is made in the duties of the office, for if this is done, without the sureties being parties thereto, they are released, and the security may become worthless. The security should, however, not contain "restrictive" clauses. Material alteration in duties may be provided for by the insertion of the words "whether such duties or office be enlarged or diminished." Where an agent is employed by the assistant overseer the security should cover any deficiency or loss occasioned through the neglect of the agent.

If the assistant overseer fail in his duties, and parish money is lost, it is for the overseers, or for the guardians, to bring an action on the security against the sureties, so that they make good the loss.

The Minister of Health has stated that a collective policy of guarantee for all accounting officers in a union (including assistant overseers and collectors of poor rates) may be entered into by guardians, notwithstanding that the individual officers covered by the policy have not been made parties.

#### NATIONAL INSURANCE (HEALTH) ACTS, 1911 TO 1919, AND THE UNEMPLOYMENT INSURANCE ACT, 1920.

Assistant overseers and collectors of poor rates are, unless excluded by a special order, liable to be insured under the Insurance Acts, subject to the ordinary conditions of exception, *e.g.*, on account of the rate of remuneration for

an employment (otherwise than by way of manual labour) being over £250 a year.

Where an assistant overseer or collector holds a certificate of exemption overseers are liable to pay the employer's contribution as if the officer had been an employed contributor. Where a certificate of exception has been granted both the overseers and officer are relieved from contributing.

## WORKMEN'S COMPENSATION ACT, 1906.

An assistant overseer is not a workman within the meaning of the Act, and would not be entitled to compensation for injury by accidents arising out of and in the course of his employment.

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## CHAPTER IV.

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### COLLECTORS OF POOR RATES.

In some parishes a collector of poor rates is appointed by the board of guardians, of the union comprising the parish, under an Order of the Minister of Health or his predecessors. The duties of a collector are for the most part prescribed by the Order authorising the appointment, and he is required to obey all directions of the majority of the overseers in all matters relating to the duties of overseers. The salary of a collector is paid by the guardians and is charged by them in their accounts upon the parish for which the collector acts.

A collector is required to give a bond to the guardians for the faithful performance of his duties.

Collectors of poor rates are entitled to superannuation under the Poor Law Officers' Superannuation Act, 1896.

An assistant overseer has no power to collect the poor rates where a collector of poor rates is appointed for the parish by the guardians.



## CHAPTER V.

**VALUATION LISTS.**

Outside the metropolis the making of valuation lists for the poor rate is governed by the Union Assessment Committee Act, 1862, and the amending Acts.

A valuation list is prepared by the overseers, but does not come into force until the date of its approval by the assessment committee. It continues in force until a new list is approved, and its operation is not limited to a term of years.

Overseers have no power to alter a valuation list without the authority of the assessment committee. They must where necessary, submit a supplemental valuation list for the approval of the assessment committee. The committee, on the other hand, can, at any time, alter a valuation list, either as a result of an objection by an aggrieved person or upon their own initiative. An assessment committee, however, is not empowered to increase the assessment of an objector who seeks a reduction.

The assessment committee may direct a new valuation list for the parish to be made by the overseers, or may appoint a person to make a list. The committee may require the overseers, under a penalty of £20, to appear before them with their books of assessment, rates, valuations, &c.

All property liable to the poor rate must be entered, including unoccupied property and new houses ready for occupation. Government property for which a contribution in lieu of rates is received should be inserted, but property which is exempt from the poor rate and cannot be rated should not be included.

“Gross estimated rental” is defined as being the rent at which the property might reasonably be expected to let from year to year, free of all usual tenants’ rates and taxes and tithe commutation rentcharge, if any. The net annual value or “rateable value” is found by deducting from the gross estimated rental the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain the property in a state to command the estimated rent. Most assessment committees fix a flat rate of deduction to cover the probable average annual cost of repairs, &c.

Although the actual rent paid may properly be taken into account in determining the gross estimated rental and rateable value, this is not a conclusive test and regard must be had to all the circumstances affecting the tenancy. The true basis of assessment is the rent at which the premises might reasonably be expected to let if let to-day on an ordinary yearly tenancy, the tenant paying all the usual tenant's rates and taxes and tithe rentcharge (if any).

Overseers in ascertaining the gross estimated rental of a house within the provisions of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, are entitled to take the standard rent, plus the increase permissible under that Act, whether the landlord has actually increased the rent or not. The hypothetical tenant's rent which is made the measure of rateable value, cannot be higher than the rent which may legally be charged under the Act. It has been authoritatively stated that the Act of 1920 will not be extended beyond the date provided in the Act, namely, the 24th of June, 1923.

In rating properties the following established propositions of law must be borne in mind :—

1. The question of rateability does not depend on whether the occupier does, or could, make a profit by the use to which he puts the hereditament; it depends on whether the occupation is of value.

2. In considering what rent a tenant would pay, the overseers must consider the owner who is in actual occupation, or indeed the only possible occupier, as a possible tenant.

3. The occupier must have the right of exclusive occupation of the premises in respect of which he is rated.

A new valuation list should be made out in duplicate, but the assessment committee cannot call upon the overseers to provide a duplicate for them. The list must be signed by a majority of the overseers, and a copy of the list must be forthwith delivered to the board of guardians. The original list must then be deposited in the place in the parish where the rate books are deposited or kept, and on the Sunday next following the deposit the overseers must give public notice of the deposit in writing, and the notice must be affixed on, or near to, the doors of all the churches and chapels of the Church of England in the parish, before the commencement of divine service, so that all ratepayers



may inspect and take copies thereof as in case of a poor rate. The list must be deposited for fourteen days after the Sunday on which notice of deposit was given, and at the expiration of this period the overseers must transmit the new list to the assessment committee. Any overseer or ratepayer within the union then has the right of inspecting and taking copies of and extracts from any of the lists so transmitted.

If the overseers of a rural parish for which there is no parish council, or of an urban parish where the powers of overseers as to objections have not been transferred to the town council or urban district council, have reason to think their parish is aggrieved by the valuation list of any parish in the union, they may, within twenty-eight days after the notice of deposit of the list, give a written notice of such objection to the assessment committee and to the overseers of the parish concerned, and to the person whose valuation is alleged to be incorrect, specifying the ground of such objection. Ratepayers may also object. The committee will give the overseers twenty-eight days' notice of their meeting to hear the objections, and overseers must publish such notice on the Sunday next following the receipt of it, in the same manner as before stated with regard to the notice of the deposit of the valuation list. If the result is to alter the valuation, the list is to be re-deposited by the overseers for the inspection of the ratepayers at the place in the parish at which the rate books are deposited or kept, and public notice of the re-deposit is to be given, in the same way that notice of the first deposit was given, and the list must be re-deposited for a period of fourteen days after the Sunday on which the notice of re-deposit was given, and another day must be appointed by the assessment committee for hearing objections to the altered valuation list. When the valuation list is finally approved by the committee, a copy of it will be delivered to the overseers to be preserved with the other parish books and papers.

If the overseers think their parish aggrieved by any valuation list approved by the assessment committee, either on the ground of the excessive valuation of the parish, or the under valuation of some other parish in the union, they may, with the consent of the parish meeting or vestry, as the case may be, unless the power as to appeal has been transferred to the town council or urban district council,

appeal to quarter sessions, in the manner prescribed by section 32 of the Union Assessment Committee Act, 1862. In a parish where there is a parish council the powers as to appeals have been transferred to the parish council.

A new valuation list takes effect only as regards poor rates allowed after the date of its approval and does not affect any rate current at the date of approval by the assessment committee.

Where a valuation list has been approved and delivered to the overseers no poor rate will be valid which does not follow the rateable value in such list.

In all cases where any property in the parish, not included in the valuation list in force, becomes rateable, or where property becomes increased or reduced in value, or where property becomes liable to be rated in parts, the overseers must make a supplemental valuation list showing the rateable value as altered. Supplemental lists are subject to the same provisions in relation to signature, deposit, objections, approval, and otherwise, as valuation lists.

In making out the valuation list, the value of "agricultural land" must be stated separately from that of any building or other hereditament.—(See the Agricultural Rates Act, 1896, s. 5 (*a*).) And it must be remembered that the term "agricultural land" must not be understood in the popular sense, but must be construed strictly in accordance with the definition of "agricultural land" in section 9 of the Act of 1896.

The original valuation list may be inspected by the overseers, without charge, at the board-room or office of the clerk of the guardians. Ratepayers may inspect, free of charge, the overseers' own list.

The preparation of a valuation list will sometimes be a work which the overseers cannot satisfactorily perform; in that case, they may apply to the committee for their consent to appoint a valuer to do the work.

If the overseers have incurred expense in making out a valuation or supplemental list, or in revising and valuing, they may charge the same upon the poor rate, with the consent of the vestry or other authority to whom the powers of the vestry have been transferred. If no meeting of the authority is held, the overseers may charge expenses to the extent allowed by the assessment committee, but in no case will the expense of a valuation of property be so chargeable



unless the assessment committee shall have first consented to the procuring of such valuation by the overseers.

Unless the duty of preparing valuation lists is expressly excluded by the terms of the assistant overseer's appointment, special remuneration cannot legally be paid to him for the performance of this duty, but application may, however, be made by the overseers to the Minister of Health for sanction to a payment to the assistant overseer of a reasonable sum for making out a new valuation list.

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## CHAPTER VI.

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### PROPERTY ASSESSED TO POOR RATE.

By the Poor Relief Act, 1601, the following properties are made expressly liable :—1. Lands. 2. Houses. 3. Tithes impropriate or propriations of tithes (or rentcharge now payable in lieu of tithes). 4. Coal Mines.

In addition to the foregoing the following descriptions of property are by the Rating Act, 1874, rateable to the poor rate, namely :—(1) Land used for a plantation or a wood, or for the growth of saleable underwood, and not subject to any right of common ; (2) rights of fowling, of shooting, of taking or killing game or rabbits, and of fishing, when severed from the occupation of the land ; and (3) mines of every kind not mentioned in the Poor Relief Act, 1601.

Land used for the exhibition of advertisements is rateable under the Advertising Stations (Rating) Act, 1889.

Allotments, hospitals and other charitable institutions, almshouses, lunatic asylums, workhouses, public elementary schools (“ provided schools ”) and tramways, are rateable.

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## CHAPTER VII.

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### PROPERTY EXEMPT FROM POOR RATE.

*Government property.*—Property in the occupation of the Crown, or occupied for the purpose of the public government of the country, is not rateable. This exemption extends to premises used for military, territorial, naval, or air force purposes, to property acquired and used by a county

association for the purposes of the territorial force, also to property occupied for police purposes or assize courts, but not to fortifications and all telegraph property.

Where property is not actually, but only constructively, in the occupation of the Crown, there must be conclusive occupation for Crown purposes to support an exemption.

*Government contribution in lieu of rates.*—A voluntary contribution in lieu of poor and other local rates is made by the Treasury in respect of government property in the occupation of the Crown, or occupied for the purposes of the public government of the country, or property (*e.g.*, a hospital) in the temporary occupation of the government or of a public department.

The valuation on which the contribution is based is fixed by the Treasury and they pay the rates upon such valuation.

Application for a contribution in respect of property for which the grant has not previously been paid, should be made to the Treasury Valuer, Rating of Government Property Department, 29, Abingdon Street, London, S.W.1, on a form (R.1) supplied by that Department.

*Labour Exchanges* would appear not to be rateable.

*Lighthouses, buoys, beacons* and all light dues and rates are exempt from all rates of every kind.

*Churches, Chapels, etc.*, or such part thereof exclusively used for public worship, and which, other than churches, etc., of the Established Church, are duly certified for the performance of public religious worship, are not rateable.

*Sunday or Ragged Schools* may be exempted.

*Schools, Non-provided (voluntary)* are exempt from rates, except to the extent of any profit derived by the managers of the school from the letting thereof.

*Scientific Institutions.*—Premises occupied by societies for purposes of science, literature, or the fine arts exclusively, and supported by voluntary contributions, and where members derive no dividend, bonus, or gift, are exempt upon the certificate of the Registrar of Friendly Societies.

*Extraordinary tithe rentcharge.*—A rentcharge in commutation of extraordinary tithes is exempt from rates.



## CHAPTER VIII.

**RATING OF SPECIAL PROPERTY — POOR RATE.**

*Agricultural Land.*—The occupier is liable to pay in respect of agricultural land one-half only of the rate in the pound payable in respect of buildings and other hereditaments, in the case of the poor rate and other rates to which the Act applies. The expression “ agricultural land ” is defined in section 9 of the Agricultural Rates Act, 1896.

Farmhouses and farm buildings are assessable at the full rate in the pound.

*Advertisement Hoardings and Stations.*—The Advertising Stations (Rating) Act, 1889, deals in a special manner with the rating of land used for advertisements.

*Allotments* are “ agricultural land ” for the purposes of the Agricultural Rates Act, 1896. Where land is held or hired by any district or parish council under the Small Holdings and Allotments Act, 1908, the occupiers of the allotments are to be separately assessed and rated.

*Burial Grounds, Cemeteries, Churchyards, etc.*—Burial grounds belonging to burial authorities, though not exempt, are rateable only at the value at which the land was assessed at the time of purchase or acquisition for the purposes of a burial ground. This partial exemption applies only to burial grounds purchased or acquired by a burial board, or other authority under the Burial Acts. It has no application to a cemetery provided under the Public Health (Interments) Act, 1879, or to a cemetery provided by a company, or to land acquired for extension of a churchyard under the Church Building Acts. Churchyards attached to churches or chapels are not exempt from rates.

*Charitable Institutions.*—Hospitals and other charitable institutions are not exempt from poor rates.

*Docks.*—In assessing docks the usual method is to make a calculation based on the profit-earning capacity of the docks. By this method the amount of the gross receipts is ascertained, and from such amount are deducted the expense of earning such receipts, the deductions provided by statute, interest on tenant's capital, and the estimated amount of tenant's profit.

*Fortifications.*—Fortifications and land acquired under the Defence Act, 1860, are not to be assessed at a value higher than that at which they were assessed when so acquired.

*Golf Links.*—Land used as golf links cannot claim the benefits of the Agricultural Rates Act, 1896.

Where golf links form part of a farm the golf club should be rated as the occupier and not the farmer.

*Machinery.*—Machinery and plant, although not physically attached to the freehold, ought to be taken into account in estimating the rateable value of the premises, if they are on the premises for the purpose of making, and do in fact make, them fit for the purposes for which they are used.

In assessing a factory with machinery in it, the rateable value of the hereditament is not to be treated as being enhanced by the machinery only on the basis of a percentage of the sum which it cost the tenant to put the machinery in position. The proper method is to ascertain how much a hypothetical tenant would give for the right to occupy the building and to use the machinery, the hypothetical landlord being deemed to have provided both building and machinery.

*New Property.*—In assessing the rateable value of new property its structural value is the only proper basis on which it should be rated. If the house is for the working class the provisions of subsection (9) (b) of section 12 of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, must be borne in mind.

*Schools.*—Although voluntary schools, now called non-provided schools, are exempt from local rates, public elementary schools (“provided schools”) are not similarly exempt.

*Sporting and Fishing Rights.*—Where the right of sporting is not severed from the occupation of the land, the value of the sporting right must be included in the valuation of the land. When severed from the occupation of the land the right of sporting is rateable as a separate hereditament.

The right of sporting is severed from the occupation of the land in the following cases: where an owner lets land to a tenant reserving to himself the sporting right; where an owner occupies the land, but lets the right of sporting; where the owner lets land, together with the right of sporting to a



tenant, and the tenant sublets the right to a third party ; where the owner lets the land to one person and the right of sporting to another person.

Where the right of sporting is severed from the occupation of the land, *and is not let*, and the owner of the right receives rent for the land, the right is not to be separately valued or rated, but the gross and rateable value of the land is to be estimated as if the right were not severed.

*Telegraphs.*—Telegraphs purchased or acquired under the Telegraph Acts, 1868 and 1869, are rateable at sums not exceeding the rateable value at which such property was properly assessed at the time of such purchase or acquisition. Other telegraphs belonging to the Post Office are exempt from rating.

*Tithe Rentcharge.*—A rentcharge should be assessed, like all other property, according to what it might reasonably be expected to let from year to year. In assessing tithe rentcharge the following deductions should be made, the estimated cost of and loss in collection, poor rates and other local rates, and first fruits, tenths and other ecclesiastical dues. The *full* amount of the rates for the *current* year should be deducted. No allowance should be made for tenant's profits nor is any allowance allowable in respect of service rendered, such as the salary of a curate.

Under the Tithe Rentcharge (Rates) Act, 1899, the owner of tithe rentcharge attached to a benefice is liable to pay only half the amount of the poor rate which may be assessed on him as owner of the tithe rentcharge. The remaining half of the rate is paid by the surveyor of taxes for the district.

By the Ecclesiastical Tithe Rentcharge (Rates) Act, 1920, the owner of tithe rentcharge, attached to an ecclesiastical corporation or benefice, is not liable to pay in respect of any rate made before the 1st January, 1926, any greater rate in the pound than he did for the corresponding rate made in 1918, and the excess is to be written off in the rate book as irrecoverable. The rate made in 1918 is referred to as the "standard rate" and any rate made before the 1st January, 1926, as the "current rate."

When a current rate is made in respect of any period longer than the period of the standard rate, the standard rate in the pound is to be treated as being the aggregate of the amounts in the pound of the rates made in 1918 covering a period, which corresponds with the period of the current rate. When a current rate is made in respect of any period

shorter than the period of the standard rate, the standard rate in the pound is to be treated as being such part of the rate in the pound, of the rate made in 1918, as bears to the whole of that rate in the pound the same proportion as the period of the current rate bears to the period of the standard rate.

In addition to the relief allowed to all owners of tithe rentcharge to whom the Act of 1920 applies, further relief is allowed in certain cases to the owner of tithe rentcharge attached to a benefice, but not to an ecclesiastical corporation. If the owner of tithe rentcharge attached to a benefice, before paying any rate assessed on him as owner of that rentcharge, produces to the collector a statutory declaration in the form prescribed\* by the Minister of Health, showing that the total income arising from the benefice, for the year ending the 5th April preceding the date on which the rate was made, estimated in accordance with the Income Tax Acts, did not exceed £300, the owner is not liable to pay any such rate. If the income of the benefice exceeded £300, but did not exceed £500, the owner is to be allowed an abatement of one-half of the rate, and the other half is to be written off in the rate collection account as irrecoverable.

The Act of 1920 applies not only to a poor rate, but also to a general district rate, a separate rate for special expenses and a lighting rate.

Where a benefice comprises the whole or part of more than one civil parish, the part of the benefice in each parish cannot be regarded as a separate benefice, and a statutory declaration must relate to the income arising from the whole benefice.

Where two or more benefices have been united, the united benefice is to be treated as one benefice; but where the incumbent holds two or more benefices in plurality by dispensation each of such benefices must be treated as a separate benefice. Where two benefices are "held together" by licence of the Archbishop only, they should be treated as two separate benefices, as the benefices have not been united.

The Act does not make any provision enabling overseers to review the correctness of the statutory declaration generally; at the same time, it is obviously within the duties of the overseers, and they may properly do so, to call the attention of the tithe owner to any obvious error in the declaration or to any items which are not in accordance with

\* See Order dated August 31st, 1921, amending the Order of August 5th, 1920, substituting an amended note as to expenses and deductions allowable.



the Act or Regulations with a view to the necessary corrections being made.

The statutory declaration is exempt from stamp duty.

It is not necessary for a fresh declaration to be obtained each half-year, but they must, of course, be obtained every year. The declarations should be left in the hands of the overseers or assistant overseers for production at audit.

The amount to be entered as "Tithe (net)" on the statement in the statutory declaration should be the net Schedule A assessment for the year ending on the 5th day of April preceding the date at which the rate was made.

The Ecclesiastical Tithe Rentcharge (Rates) Act, 1920, does not affect in any way the amount payable by the Board of Inland Revenue under the Tithe Rentcharge (Rates) Act, 1899. Where the latter Act applies, as it does to the poor rate, the Inland Revenue authorities will continue to pay one-half of the full amount assessed on the owner of tithe rentcharge attached to a benefice.

*Unoccupied property.*—An empty house so long as it remains empty, is not rateable. If, however, furniture is left in the house, it cannot be treated as unoccupied, and where it is furnished and kept ready for habitation, it is rateable, although the occupier may not reside in it one day in a year.

A caretaker of a house which is otherwise unoccupied is not rateable, for his occupation is that of a servant.

*Woodlands and Plantations.*—The gross and rateable value of any land used for a plantation or a wood, or for the growth of saleable underwood, should be estimated as follows:—(a) If the land is used only for a plantation or a wood, the value must be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state: (b) If the land is used exclusively for the growth of saleable underwood, the value must be estimated as if the land were let for that purpose: (c) If the land is used both for a plantation or a wood and also for the growth of saleable underwood, the value must be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the assessment committee may determine. Woodlands are not agricultural land within the Agricultural Rates Act, 1896.

Other special properties are more fully dealt with in the Overseers' Handbook.



## CHAPTER IX.

**RATING OF OWNER INSTEAD OF OCCUPIER.**

As a general rule it is the occupiers, and not the owners of property, who are to be rated to the poor rate. But in case of small hereditaments, in the Metropolis not exceeding £20, in Liverpool not exceeding £13, in Manchester and Birmingham not exceeding £10, or elsewhere not exceeding £8 of rateable value, section 16 of the Rent and Mortgage Interest (Restrictions) Act, 1920, increased these limits of rateable value, except in the Metropolis, by 25 per cent., the owner may, under section 3 of the Poor Rate Assessment and Collection Act, 1869, by agreement with the overseers in writing, pay the poor rates himself for one year or longer, for any hereditament whether occupied or not, and in that case the overseers may, subject to the control of the parish council or parish meeting, vestry, town council, or urban district council, as the case may be, allow him a commission not exceeding 25 per cent. Forms of agreement may properly be provided by the overseers at the cost of the poor rate. The agreement should be signed by a majority of the overseers, and is liable to stamp duty under the Stamp Act, 1891, if a sum amounting to £5 or upwards is involved, in which case a sixpenny stamp must be affixed.

Under section 4 of the Act of 1869, the parish council or parish meeting, vestry, town council, or urban district council, as the case may be, may, by resolution, order the owners of *all* rateable hereditaments within the prescribed limits (as stated above), in which dwelling-houses are included, to be rated instead of the occupiers, in which case the overseers must allow the owner an abatement of 15 per cent. upon the amount of the rate, and if the owner gives notice that he is willing to be rated for one year or more in respect of all such dwelling-houses of which he is the owner, whether the houses are occupied or not, the overseers must allow him a further abatement not exceeding 15 per cent. of the rate. These notices are not liable to stamp duty. Where section 4 is in force agreements under section 3 cannot apply to rateable hereditaments which include dwelling-houses. The parish council or other authority may rescind the order under section 4 by resolution to take effect not less than six months after the passing of the resolution.

The owner will forfeit the allowance or commission if he fail to pay before 5th June any rate, or instalment of a rate, due before the preceding 5th January, and which has been duly demanded.

Where the owner has become liable to pay the rate and has neglected to do so, the rate and expenses may be recovered from the occupier to the amount of the rent due and the same is a valid discharge of the rent to the extent paid.

The owners of small properties must, when required by the overseers, give them a list of the names of the occupiers of these small hereditaments under a penalty of £2.

The provisions of section 3 or section 4 of the Act of 1869 do not apply to an owner who is in occupation of his own property.

Where a landlord by an agreement with the tenant agrees to pay the rates out of the rent received, such agreement in no way affects the overseers, and the fact that the landlord had not paid the rates, although the tenant had paid his rates inclusive in his rent to the landlord, will not relieve the tenant of his statutory responsibility. The tenant is the person to whom the overseers can legally look for payment.

As to the rating of owners (in a borough) under the Representation of the People Act, 1867, see the Overseers' Handbook.

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## CHAPTER X.

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### MAKING OF POOR RATE.

*Consolidation of Rates.*—See Chapter XXIII as to consolidation of rates in boroughs and urban districts.

*Period of Rate.*—Usually two poor rates are made during the year, but in some parishes a yearly rate is made. Overseers have no power to make a poor rate for a period extending beyond their year of office.

It cannot be too clearly understood that the period of the rate is the interval between the date of the allowance by justices, and the date specified in the heading as the termination of the period for which the estimate of the expenses is made.

It is important that poor rates should be made as early as possible in the half-year (*i.e.*, in the months of April and October) or year, as the case may be.



*Rate insufficient—Making of New Rate.*—If the poor rate already made is insufficient to meet the demands made upon the overseers and it is necessary that further funds should be raised before the next poor rate would be made in the ordinary course, a new poor rate should be made by the overseers. Upon the making of the new rate the old rate should be balanced and the recoverable arrears should be carried into the new rate. There cannot properly be two poor rates in course of collection in the parish at the same time.

*Instalments.*—A poor rate may be made payable by instalments. The instalments should be of equal amounts.

*Amount to be levied.*—Overseers should make an estimate of the sum required by them during the half-year or other period, so that the making of a rate need not be delayed until the receipt of a precept. They should raise sufficient sums as will ensure a balance at the end of the half-year, or other period, sufficient to meet the payment of the first instalment of precepts in the succeeding half-year.

*Date of Rate.*—The date of the making of a rate is the day when it is allowed by the justices. If the justices do not sign on the same day, then on the day of the last signature.

*Heading to the Rate.*—The heading should be made in the following form :—

“ An Assessment for the Relief of the Poor of the Parish of \_\_\_\_\_ in the County of \_\_\_\_\_, and for other purposes chargeable thereon according to law, made this \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord One thousand nine hundred and \_\_\_\_\_, after the rate of \_\_\_\_\_ shillings and \_\_\_\_\_ pence in the pound on Buildings and other Hereditaments not being Agricultural Land, and at one-half of the said rate on Agricultural Land, which is estimated to meet all the expenses for the above purposes which will be incurred before the day of \_\_\_\_\_ next.”

If the rate is payable by instalments the following words should be added :—

“ And which rate we declare to be payable by [two] equal instalments of \_\_\_\_\_ shillings and \_\_\_\_\_ pence in the pound on buildings and other hereditaments not being agricultural land, and of one-half of this amount upon agricultural land, the first instalment payable on the \_\_\_\_\_ day of \_\_\_\_\_, and the second on the \_\_\_\_\_ day of \_\_\_\_\_.”

The omission of a heading to the rate renders it void.



*Property to be entered.*—The poor rate must follow the last approved valuation list. A poor rate is not of any force unless the hereditaments included in the rate are rated according to the annual rateable value in the valuation list in force in the parish. Government property is not required to be entered in the rate book, but should be added to the totals of the columns in the summary at the end of the rate, so that the total rateable value may be shown as agreeing exactly with the valuation list.

*Name of Occupier.*—The name of the occupier should be given in every case even where the owner is rated, or pays the poor rate, instead of the occupier.

*Owners rated—Entry as to amount of Rate.*—Where owners are rated, the full amount of the rate, without any deduction, should be entered in the sub-column (10 (b)) headed “assessed upon owner subject to allowance under section 4 of the Poor Rate Assessment and Collection Act, 1869.” Where owners are not rated under section 4 of the Act of 1869, but pay rates under section 3 of that Act, column 10 should not be sub-divided, or, if sub-divided, no entries should be made in column 10 (b).

*Declarations to be signed by Overseers.*—At the end of the poor rate must be added, before presenting the rate to the justices for allowance, the following two declarations for signature by the overseers:—

We declare that the total of the above rate amounts to the sum  
of                      pounds                      .                      shillings, and                      pence.

The amount to be inserted is the total of the two subdivisions (a) and (b) of column 10 of the rate book.

The second declaration is as follows:—

We, the undersigned, do hereby declare that one of us, or some person on our behalf, has examined and compared the several particulars in the respective columns of the above rate with the valuation list made under the authority of the Union Assessment Committee Act, 1862, in force in this parish, and the several hereditaments are, to the best of our belief, rated according to the value appearing in such valuation list.

If either of the above declarations is omitted, or the signatures of the overseers are not affixed, the poor rate is invalid and could not be enforced.

The penalty for wilfully omitting or falsely making the declaration is £5.

*Allowance of Rate.*—When the rate has been made it must be laid before two justices, who will not allow it unless the rate is properly headed, and a declaration is attached to it duly signed by the overseers, but they cannot refuse to allow it on the ground of any other defect or omission, or of its being incorrect in respect to the valuation of the property. The allowance should be written at the foot of the rate, and may be in this form :—

“ We, two of His Majesty’s justices of the peace for the said  
of , do consent and allow this assessment.

Witness our hands this                      day of                      19                      .”

If the poor rate is not allowed by the justices, it cannot be enforced. It does not appear to be legally necessary that the allowance should be made in open court.

A fee of two shillings is payable to the clerk to the justices in respect of the allowance of a rate. The Home Office have suggested that this fee should not be charged in future.

*Publication of Rate.*—The following notice, or one to the like effect, must be fixed previously to the commencement of divine service on or near to the doors of all the churches and chapels of the Church of England within the parish for which the rate is made, on the Sunday immediately following the allowance of the rate. Although it is desirable that the notice be affixed before the morning service, it will be good if affixed previous to the evening service. If there is no church or chapel in the parish, the notice must be affixed in some public and conspicuous place in the parish.

“ Notice is hereby given, that a rate for the relief of the poor of this parish, and for other purposes chargeable thereon according to law, after the rate of                      in the pound on buildings and other hereditaments not being agricultural land, and at one-half of the said rate on agricultural land, which is estimated to meet all the expenses for the above purposes which will be incurred before the                      day of                      next, was duly made, and was duly allowed by two of His Majesty’s justices of the peace, in and for the                      of                      , on the                      day of                      last.

Dated the                      day of                      , 19                      .

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (a) *Overseers of the Poor  
of the Parish of  
\_\_\_\_\_.*”

A poor rate is not valid until it has been duly published.

(a) To be signed by a majority of the Overseers.



*Alteration of Rate Book.*—It is important to note that, after a poor rate has once been allowed, overseers or assistant overseers cannot correct mistakes or make other alterations except when so authorised by statute.

The power to alter or to amend the rate, after the allowance of the rate by justices, is limited, outside London, to the following instances :—(1) where a person comes into or goes out of occupation of premises during the currency of the rate ; (2) where new houses or buildings are entered in the rate book ; (3) where the poor rate is excused by the justices on the ground of poverty ; and (4) where a reduction of the assessment is made during the currency of the rate by the assessment committee, or by the sessions upon appeal.

## CHAPTER XI.

### COLLECTION AND DEPOSIT OF POOR RATE.

#### COLLECTION OF POOR RATE.

Prompt collection of rates is of great importance so that the overseers may be in a position to meet the contribution orders made upon them, when they fall due. All recoverable amounts should be collected by, and the rate balanced to, the end of the half-year or year in which the rate is made.

Overseers may receive rates by instalments. In some cases, particularly in large urban parishes where compounding has been abandoned, experiments are being tried as to the weekly collection of rates in the case of ratepayers of small means. This system has generally been found to work very satisfactorily. In two or three cases the Minister of Health has sanctioned the collection of rates by means of specially designed stamps, provided that the rate is fully paid within the period covered by the rate. These stamps are purchased by the ratepayer and affixed to a card. Owing to certain drawbacks in this system, it is not thought probable that the system of stamps for purposes of rate collection will come into general use.

*Incoming and outgoing Occupiers.*—If property becomes occupied after a rate is made the name of the occupier and



the date when the occupation commences is to be entered in the rate book, and the occupier is liable to pay so much of the rate as is proportionate to the time between the commencement of his occupation and the expiration of the period of the rate. Where an occupier ceases to occupy during the currency of the rate and is succeeded by an incoming occupier, the name of the new occupier is to be entered in the rate book in the same manner and he is liable for a proportion of the rate. The outgoing occupier is liable for so much of the rate as is proportionate to the time of his occupation within the period of the rate, whether succeeded by an incoming tenant or not.

A rate begins to run from the date of the allowance, abatements must therefore be calculated not from April 1st or October 1st (unless the rate is allowed on either of these dates), but from the date of the allowance of the rate to the date when it ceases (*i.e.*, 31st March or 30th September).

*New Houses.*—If new property becomes occupied during the currency of the rate, the name of the occupier and the date of the entry should be entered in the rate book, and the overseers must, after entering such property in the rate book, forward to the assessment committee a supplemental valuation list. Entries as to new properties should be made at the end of the rate immediately after the allowance by the justices. The occupier is only liable to pay so much of the rate as corresponds to the time from the date of entry in the rate book to the expiration of the period of the rate.

Overseers should be careful to exercise these powers, as they are liable to surcharge by the district auditor for any neglect of duty in this respect.

In the larger parishes the assistant overseer is advised to keep in close touch with the surveyor of the local authority, who will be able to supply him with information as to new buildings and alterations to buildings.

*Service of Demand.*—A demand must be delivered at the residence of every person within the parish who is rated to the poor rate, as in the event of proceedings to recover the rate being taken, proof that the rate had been legally demanded would have to be shown by the overseers. A rate is payable on demand, and a collector is not bound to make any further application for the payment of the rate, but he should, as a general rule, make a second call for an unpaid poor rate.

*Rate Receipt Check Book.*—The system known as the printed consecutive number system should be used except in very small parishes. This method enables the collector, instead of filling up the receipts and counterfoils prior to the commencement of the collection of the rate, to fill up the receipts and counterfoils at the time the rates are received, and allows him to give a receipt not only for the full amount of the rate, but for any portion of the rate received. This system has many advantages over the prescribed method and is now in general use. The assent of the Minister of Health is required to the adoption of the system and is readily given subject to the observance of certain conditions. Where this system is in force a saving of labour may be gained by the adoption of the manifold or carbon transfer paper system. A further saving of time is also gained by the use of what is called “the adding counterfoil system.” Where this system is in force several forms of receipts are printed on each page of the book and provision is made on the counterfoils (only) for showing the totals of the amounts collected at the foot of each page, for carrying forward such totals, and for showing the total of the day’s collection. The daily totals only, and not the separate amounts of individual items received, are entered in the collecting and deposit book. The entries from the counterfoils are posted direct to the rate book day by day.

If the sum received is £2 or upwards the receipt must be stamped. Where a cheque is received by post, the receipt may be sent by post, the postage being defrayed by the overseers. Receipts issued for rates paid by cheque, should be marked “paid by cheque” in case the cheque tendered is subsequently dishonoured. In the receipt and counterfoil the true date of the payment of the money must be inserted. Payments on account should be accepted, as the acceptance of such a payment does not preclude proceedings for the recovery of the balance.

*Void Claims.*—A claim should be made out by all rate-payers claiming an allowance for property unoccupied in respect of any period of a rate. In large parishes these claims should be certified by the assistant overseer, after verification, filed, and arranged in the order in which such allowances appear in the rate book. They should be numbered consecutively, and a corresponding reference should be given to the number of the void claim against the



amount written off the assessment in the rate book. These void claims are required at the audit in support of the amounts written off in the rate book.

*Repayment of Rates.*—Where an amount has been paid in respect of poor rates in excess of the amount legally due and recoverable, overseers may refund the amount paid in excess although the rate may have been closed and the accounts relating thereto audited. The repayment should be accounted for in the overseers' receipt and payment book and not in the assistant overseer's collecting and deposit book. The repayment should be supported by a statement containing full particulars as to how the amount is arrived at, the number of assessment, etc., together with a receipt from the ratepayer. The claim should be signed by the ratepayer, and certified by the assistant overseer before being submitted to the overseers for payment.

Where the current poor rate is reduced on objection to the assessment committee, the ratepayer, if he has paid the rate, is entitled to receive so much of the rate as has been paid in excess, even though the rate was paid prior to the notice of objection and without protest. If the assessment is not reduced until after the next rate has also been paid in full, the ratepayer is entitled to receive the excessive payments upon both rates. Evidence of such reductions should be preserved for audit.

Where, however, a rate was assessed on the rateable value of a hereditament as shown by the valuation list in force and the valuation list was not altered on objection to the union assessment committee, or on appeal to sessions, no such objection having in fact been made before the expiration of the period of the rate, there does not appear to be any statutory authority for the repayment by the overseers of any part of such rate.

*Bankruptcy of Ratepayer.*—Section 33 (4) of the Bankruptcy Act, 1914, provides that all parochial rates due at the date of the receiving order, and having become due and payable within twelve months next before that time, are to be paid in priority to all other debts. A similar provision applies to companies under the Companies (Consolidation) Act, 1908.



*Excusal of Poor Rate.*—Two justices in petty sessions may, on the application by or on behalf of any person rated to any poor rate to be discharged therefrom on account of poverty, with the consent of the overseers, order such person to be excused and strike out the name from the rate. The application *should not be made by the overseers*. Overseers should satisfy themselves that such consent can properly be given on account of inability through poverty to pay the rate.

No fee is payable by the overseers to the clerk to the justices in respect of an application or order for excusal of rates. (The Home Office have suggested that the fees payable by persons applying to be excused from payment should not be charged in future.)

#### DEPOSIT OF MONEYS.

Article 9 of the General Order for Accounts of 1867 requires that the full amount of the moneys collected are to be paid over to the overseers or their bankers weekly whenever the amount in the collector's hands exceeds £5, and further, that as often as the sums in the hands of the collector exceed £50, they are to be paid over to the overseers or their banker forthwith. When, however, there is a precept of the guardians or other authority due, the overseers may, if they think fit, direct the collector to pay the sums received to the treasurer of the guardians or other authority in discharge of such precept. When such a direction is given it should be at once acted on, and must not be regarded as justifying the collector in retaining the money until further sums are collected to make up the requisite amount to be paid to the treasurer of the local authority. When an immediate payment cannot be made to the treasurer, the moneys collected should be deposited with the overseers' bankers or, where there is no banking account, with the overseers.

If the overseers neglect to exercise proper supervision over the parochial moneys, they may be held liable by the district auditor to make good out of their own resources the amount of any deficiency or loss to the parish which may result. It is their duty to see that all moneys received by the collector are promptly deposited with them or paid into their banking account.

## CHAPTER XII.

**BANKING ACCOUNT.**

It is very advisable for the overseers to keep a banking account through which all receipts and payments should pass.

The account should be in all the names of the overseers, and the pass book should be headed with the names of the overseers, and when there is a change of overseers the names of the new overseers should be entered. The cheque book and bank pass book should be kept *exclusively* in the custody of the overseers or one of them, except when the bank pass book is in the custody of the bank. The collector should not be allowed access to the bank pass book or cheque book.

The collecting and deposit book should be compared by the overseers with the bank pass book in order to see that sums shown to have been deposited with the bank have been so deposited, and the balance as shown by the pass book should be verified by the overseers from time to time.

It is important that the collector should deposit his collections in the form in which the moneys are tendered to him. He should on no account accommodate himself or any other person by cashing cheques out of cash collections.

Every cheque together with the ratepayer's name should be entered separately in the paying-in slip book. Where a ratepayer has tendered a cheque, in payment of rates, which is not drawn on his own account, the name of the actual drawer of the cheque should appear on the counterfoil of the paying-in slip book and marked "per . . . (ratepayer's name)." An occasional examination of the counterfoils in the book of paying-in slips with the entries in the collecting and deposit book in order to see that cheques have been accounted for on the proper dates in the collecting and deposit book, affords a valuable check upon the assistant overseer. The paying-in slip book should be on the carbon transfer system.

*Bank Interest.*—Overseers should arrange that their bankers should allow them interest upon the balance standing to their credit. Any interest so allowed must be brought into the overseers' accounts as a receipt. Overseers are liable to pay income tax on any interest they receive from their bankers. Overseers should arrange to keep an adequate working balance in hand at the end of the half year in order to meet the payment of the first call by the guardians, etc., in the succeeding half year and thus avoid an overdraft.



## CHAPTER XIII.

**RECOVERY OF POOR RATE.\***

*Responsibilities of Overseers.*—Overseers are responsible for the recovery of rates, and if, through negligence on their part, any sums are lost to the parish, they will be liable to be surcharged by the district auditor with the amount of the loss. It is the duty of the overseers closely to superintend the collector or assistant overseer in regard to the collection of the poor rate.

*Proceedings.*—Proceedings should be taken against all persons in default six weeks at least before the end of the period for which the rate is made.

After a poor rate has been duly demanded it becomes payable, and legal proceedings may be taken against any person assessed who refuses or neglects to pay the rate. The goods of the person neglecting to pay cannot, however, be distrained upon until after the expiration of seven days from the date of the demand of the rate.

There does not appear to be any limitation as to the time within which arrears of poor rates legally due may be recovered.

*Complaint and Summons.*—To obtain a warrant for enforcing the payment of arrears the overseers must apply to a justice for a summons against the defaulter; and the justices' clerk will furnish them with the necessary forms of information or complaint and summons. One complaint may be laid against several ratepayers. Arrears of former rates should be included. If other local rates due by the same person are in arrear, they should be included in the same complaint, summons or warrant, as no costs are to be allowed in respect of several documents when one would suffice. The summons may be served by a police constable, or by any overseer or other person to whom it may be

\*The temporary emergency provisions owing to the war must not be overlooked in connection with proceedings in the recovery of rates. The operation of the Courts (Emergency Powers) Act, 1914, has effect for a period of twelve months after the termination of the war (*i.e.*, up to and including the 31st August, 1922).



delivered, by delivering the same to the party personally, or by leaving it with some person for him at his last place of abode ; or, if the occupier's residence cannot be ascertained, by delivering to the person having the custody of the premises, or, if there is no one living on the premises, then by affixing the summons to the premises.

A fee of two shillings is payable to the clerk to the justices for a summons. Where the summons is served by a police constable, a fee of one shilling is payable to him, together with travelling expenses. These fees are payable, notwithstanding that the rates may be paid between the issue of the summons and the date fixed for the hearing.

*Proof of Service.*—The person who shall serve the summons may attend at the appointed time and place before the justices to depose, if necessary, to the service of it. But the service of any summons may be proved by a declaration taken before a justice of peace, commissioner of oaths, clerk of the peace, or registrar of a county court.

*Hearing.*—At the hearing of the summons the overseers, or the assistant overseer, must appear before the justices with the rate. The production of the rate book with the allowance of the rate by the justices is, if the rate is made in the form prescribed by law, *prima facie* evidence of the due making and publication of the rate. The due demand of the rate must be proved, also that the ratepayer was at the date of the rate in occupation of the premises rated, and also that the person rated had not paid the rate and had refused and still refused to pay the same.

*Distress Warrant.*—If it is proved that the rate was duly made and demanded and had not been paid, and there is no defence, or the defence is overruled, a distress warrant is issued for the rate and costs, together with the “reasonable charges of the taking, keeping and selling of the distress.” In executing the distress it should be carefully seen that all goods taken are the absolute property of the ratepayer against whom the warrant is issued.

A fee of two shillings is payable to the clerk to the justices for a warrant of distress. Where one warrant is made out against a number of persons, a fee of threepence for each name in the schedule over eight is chargeable. This fee

must be apportioned amongst the persons named in the warrant.

The goods of the person in default may be distrained not only in the parish for which the rate was made, but in any other place.

Where an occupier for a term not exceeding three months claims to pay the rate by instalments a distress warrant may be issued for non-payment of any instalment upon proof that the instalment has been orally demanded. If the claim is not raised a warrant for the full amount of the rate may be issued.

If the owner has become liable to the payment of the rates instead of the occupier, the rates due from him, together with any costs, may be distrained upon the goods of the owner in the same way as if he were the occupier. But the goods of the occupier are also liable for distraint, provided a demand in writing has been made of him and he has omitted to pay within fourteen days of the demand, but only for such sum as is actually due from him for rent.

Where a distress warrant has been put in the hands of the bailiff, the assistant overseer should regard it as part of his duty to keep in touch with the bailiff. There should be close co-operation between the bailiff and the assistant overseer, to ensure immediate execution, and prompt accounting of moneys. If the distraint cannot be effected, the warrant should be returned marked accordingly within, say, six weeks from the date it is put in the hands of the bailiff.

*Discontinuance of proceedings.*—If at any time before the imprisonment of a ratepayer in default such person pays or tenders to the overseers the sum sought to be recovered, together with the amount of all cost and expenses up to that time incurred in the proceedings, the overseers are to receive the same, and thereupon no further proceedings for the recovery of the same are to be taken.

*Imprisonment.*—If there is not sufficient distress, the person may be committed to gaol by two justices for any time not exceeding three calendar months, or until the sum with which he is charged is (sooner) paid.

A ratepayer in default may now be arrested outside the district in which are situated the premises in respect of which rates are due.



## CHAPTER XIV.

**APPEAL AGAINST POOR RATE.**

*Notice of Objection to Assessment Committee.*—Before any appeal can be brought against a poor rate settled by a valuation list, the ratepayer must at first apply for relief to the assessment committee. An owner of small hereditaments who is rated instead of the occupier may also object to the valuation list, as if he were the occupier.

The notice may be given at any time. The notice should be in writing and the grounds of the objection must be stated.

If the assessment committee amend the list, notice of the amendment must be given to the overseers, who must then alter the current poor rate accordingly. The alteration will affect the whole of the current rate and not a proportion calculated from the date when the notice of objection was given.

See also paragraph as to “Repayment of Rates” under “Collection of Poor Rate,” page 34.

*Appeal against Rate.*—A ratepayer may, after failing to obtain from the assessment committee such relief as he deems just, appeal to quarter sessions, or he may appeal to the justices in special sessions. An appeal lies to quarter sessions from a decision of the justices in special sessions.

*To Special Sessions.*—Notice of appeal must be given by the appellant to the overseers seven clear days before the day appointed for the special sessions. In a parish with a parish council notice of appeal must be given to the parish council in lieu of the overseers.

A fee of one shilling to the clerk to the justices is payable out of the poor rate for giving notice of special sessions. In a considerable number of petty sessional divisions, however, no charge is made at all. It is understood that the Home Office have recommended that clerks to justices should be authorised to refrain from demanding any fee from poor law funds.



In urban parishes where the powers of overseers as to appeals against the poor rate have been transferred to the town council, or urban district council, notice of appeal should be served on the overseers as well as on the district council.

The appeal must be made to the next practicable special sessions after the rate was made.

*To Quarter Sessions.*—In appealing to quarter sessions fourteen clear days' notice of appeal must be given in writing to the overseers, and must be served on any two of them. If the powers of the overseers as to appeals against the poor rate have been transferred to a parish council or town council or urban district council, the notice should be served on the overseers as well as on the council.

In parishes where there is no parish council if notice of appeal to the sessions against any rate is given to the overseers they are to appear at the same to answer to the appeal. If they are satisfied that the rate cannot be supported, they should give notice to the appellant that they will submit to the same being altered by the justices. But if the overseers believe the assessment to be correct, it will be advisable to call a parish meeting, and take the opinion of the meeting as to defending the appeal. This is not actually necessary, but it may be prudent to do so.

But whether the overseers do so or not, they will do well to employ a solicitor, to whom they will, however, be personally responsible in the first instance. Their costs, so far as they are legally incurred, will be payable out of the poor rate.

The rate book must be altered (if need be) by the overseers in accordance with a decision on an appeal, within fourteen days of the decision.

*Payment of Rate.*—Overseers are not to abstain from collecting the rate though appealed against, but the overseers are not to collect more from the appellant than the sum at which he was rated in the last effective rate, until the appeal is determined. If the ratepayer is successful on appeal, he is entitled to the repayment of any sum overpaid in respect of any rate reduced by quarter sessions (see page 34).

Overseers are not to abstain from collecting a rate quashed on appeal; but whatever is collected is to be taken as a payment on account of the next effective rate in the parish.

## CHAPTER XV.

## ACCOUNTS.

If an overseer or collector neglects to make up his accounts, or alters such accounts or allows them to be altered when made up, or refuses to deposit such accounts or to allow ratepayers to inspect the same, he is liable to a penalty of forty shillings.

It is most important that all entries in the parochial books should be made promptly and in strict accordance with the facts of the transactions.

*Prescribed Forms.*—The accounts should be kept in the prescribed form. A form has been prescribed for every book mentioned in this chapter.

*Receipt and Payment Book.*—This book must contain an account of all moneys received and paid by the overseers, and be balanced, signed and dated immediately after the close of each half year. The total amount received from rates during the half year may be entered in one sum.

Only such payments as have actually been made during the half year to 31st March and 30th September respectively should be included in the account for the half year.

Where a banking account is kept any discrepancy, between the balance as shown by the bank pass book and the balance appearing on the receipt and payment book, should be explained on the face of the account.

The “Memorandum of the rate” must contain the details of the rate.

The accounts relating to registration should not appear in the ordinary accounts of the overseers (see page 68).

See also Chapter XXIV as to “Expenses of Overseers.”

*Receipts from Fines and Penalties.*—The overseers should see that at the end of each quarter day, the clerk to the justices remits a statement to the overseers showing the fines inflicted by the justices for such offences as trespassing on railways, violation of byelaws, keeping places as betting houses, for keeping gaming houses, certain highway offences, etc., to which the parish is entitled to a portion of the fines imposed to be appropriated in aid of the poor rate.



*Balance Sheet.*—The balance sheet of the receipts and payments is to be made out in duplicate and signed by the overseers and delivered at the audit to the district auditor. The copy returned to the overseers by the auditor is to be laid before the next meeting of the parish council, or, if there is no parish council, before the next assembly of the parish meeting. In the case of an urban parish, the copy is to be laid by the overseers before the next meeting of the vestry, town council or urban district council, as the case may be.

*Rate Book.*—Overseers should make inquiries regarding the cases in which property is returned by the collector as empty or otherwise irrecoverable, and thus check the entries in the rate book (see (2) on page 6). The dates on which each property became empty should be entered in the rate book so that the amount allowed can be checked.

The whole of any rate made for a half-year should, as far as possible, be completely collected before the end of the half-year, and no recoverable arrears should exist when the rate book is balanced at the close of the half-year.

Commission allowed to an owner should be entered as irrecoverable when the rate has been actually received, and *not before*.

Sums received after the end of the half year and prior to the making of a new rate should be entered in the old rate, but should be distinguished from the previous entries by the use of ink of a distinctive colour. The rate book must be balanced a second time when it is finally closed. A rate is not finally closed until the whole amount has been collected or a new rate has been made.

*Demand Note.*—The purposes for which a poor rate is levied and the amount in the £ required for each purpose, *e.g.*, expenses of guardians, county contributions, parish council expenses, expenses of overseers, etc., must be shown on the demand note. The proportion of the rate levied for the purpose of any of the adoptive Acts must also be shown on the demand note.

The loss in collection, such as voids, allowances to owners, etc., and any relief or abatement given, as in the case of relief from payment of the rates given to owners of tithe rent-charge, should be distributed among the various purposes for which the rate is made, in proportion to the amount in the pound required for each such purpose, and should not be

treated as "expenses of the overseers," or as a separate item of the rate.

A note should be printed in bold type on the demand note that the poor rate having been duly published, after allowance by the justices, is due on demand.

The date of the rate and amount of the rate in the £ should be printed on the demand note.

An instruction should be printed on the demand note to the effect that cheques should be crossed and made payable to the overseers of the parish. The name of the overseers' banker should also be added in order to facilitate the crossing of cheques.

Where a poor rate is made payable by instalments, the overseers should not demand payment of both instalments at the same time, but should issue a separate demand for each instalment when it becomes payable.

See page 32 as to service of demand.

*Rate Receipt Check Book.*—(See also page 33.) If a rate is made payable by instalments, a separate rate receipt check book should be used for each instalment.

If the rate receipt check book is filled up prior to the commencement of the collection of the rate, the book must be submitted to the overseers before the collector proceeds to collect the rate; and they must certify, on the leaf next after the last receipt made out, that the book has been examined and ascertained to be correct, and state in words at length the number of receipts filled up for the rate then to be collected. If, at the closing of the rate, any receipts made out for such rate remain unused, the collector must enter upon each the reason why it has not been used, and date and sign such entry. The unused receipts should be left in the book and produced to the auditor. Where the printed consecutive number system referred to on page 33 has been adopted, the certificate by the overseers will not, of course, be made.

The collector must write his signature on each receipt given by him, and the use of a rubber stamp for the purpose is not allowed. The Minister of Health has stated that if a collector employs an agent to assist him in the performance of his duties, the agent may sign receipts on the collector's behalf, but the agent will not be an accounting officer. The security of the assistant overseer should cover any loss occasioned through the neglect of the agent.

See also page 33 as to the use of "the adding counterfoil system."



*General Receipt Check Book.*—A general receipt check book should be used for any sums received on account of the parish other than in respect of rates.

*Collecting and Deposit Book.*—In this book must be entered accurately, and under their true dates, all poor rates and other sums received by the collector, and all sums deposited by him with the overseers, or with their banker, or paid by him. The amounts collected should be entered in the collecting and deposit book on the day on which they are received. The book is to be balanced monthly, and at each deposit the total collected since the previous deposit should be entered in the column headed “Total.”

This book must be signed and certified by the collector at the end of each half-year.

As to entering the totals of each day's collections, instead of the separate amounts received, see “the adding counter-foil system” referred to on page 33. As to deposit of moneys, see page 35.

The collector should not make advances out of his private moneys to meet the liabilities of the parish.

*Monthly Statements.*—The statement must be made up to the last day of each calendar month. A copy of the statement signed by the collector must *forthwith* be delivered to one of the overseers, and another to the clerk to the guardians. The overseer who receives the statement should mark it with the date of receipt and sign it. Copies should be made out notwithstanding that during a given month no money may have been collected. These regulations should be carefully observed by the assistant overseer or collector.

*Unpaid Rates Statement.*—An unpaid rates statement must be made out by the collector showing the arrears and sums written off as “irrecoverable.” The statement should be submitted to the overseers for signature immediately after the close of each half year.

This statement should be closely scrutinised by the overseers, and the reasons given for non-collection should be examined by them. It is desirable that the date when proceedings were taken should be given against each case in arrear.

*A Terrier* (i.e., a list) of the lands and tenements, and an *Inventory* of the stock, money, goods and effects belonging to the parish, or given or applicable in aid of the poor rates, must be made out when required by the auditor or by the Minister of Health. See Chapter XXVII as to “Parish Property.”

*Examination of Accounts.*—It is important that the overseers, or one of them, should require the assistant overseer to submit to them every fortnight, or at least once in every month, his collecting and deposit book and rate receipt check book for examination; and it is expedient that overseers should carefully compare the entries in the collecting and deposit book with the counterfoils in the rate receipt check book and with the rate book, in order to see that all sums collected have been properly brought into account, and that the accounts are being promptly entered up.

It is also very desirable that the overseers should, as far as possible, check the entries in the copy of the monthly statement received from the assistant overseer at the beginning of each month, with the collecting and deposit book and bank pass book.

See also as to examination of paying-in slip book, under “Banking Account,” on page 36.

*Closing Accounts.*—All books and accounts must be made up and balanced to March 31st and September 30th in each year.

*Custody of Books.*—The parish accounts must be carefully preserved by the overseers in some public or other place in the parish.

In parishes without a parish council, the overseers may, with the consent of the parish meeting, provide proper depositories for all the documents, books, and papers belonging to the parish for which no provision is otherwise made by law, and charge the cost upon the poor rate. This power will be exercised by a parish council in parishes where there is a parish council. In an urban parish this power will be exercised by the overseers with the consent of the vestry or town council or urban district council, as the case may be.

*Inspection of Accounts.*—(1) *Generally.*—Any ratepayer may inspect the parish accounts, at all reasonable times, on payment of sixpence. The overseers must, upon demand, give copies to such person at the rate of sixpence for every 300 words and so in proportion for any greater or less number.

The books are also open to inspection by ratepayers prior to the audit (see page 48), and also at audit (see page 49).

(2) *Poor Rate Books.*—The overseers must permit every inhabitant of the parish, whether a ratepayer or not, to inspect every poor rate at all reasonable times, charging one shilling for such inspection; and upon



demand, forthwith give a copy of the same, or any part thereof, at the rate of sixpence for every twenty-four names, or otherwise they will be liable to a penalty of £20 ; and overseers must permit any person rated to the poor rate of the parish, at all reasonable times, to take copies thereof and extracts therefrom, without charging anything for the same, under a penalty not exceeding £5.

The rate book is also open to the inspection of any person liable to be rated when the book is deposited prior to audit with the other parish accounts ; and during the audit, the rate book may be inspected by any ratepayer or owner of property having an interest in the accounts.

In every parish in a parliamentary constituency or in a local government area, the rate books for the previous two years are to be open for inspection, free of charge, of any person registered as a parliamentary or local government elector, and any such person may make copies of, or take extracts from, such rate books.

The county council may require the overseers to attend before them and produce the rate books of the parish for the purposes of preparing a new basis for county contributions.

Any person appointed by a town council, or urban district council, may inspect and take copies of or make extracts from the rate book.

The general Commissioners of Inland Revenue and their officers are entitled by statute to inspect any book concerning the poor rates or any other public rates, or assessments, and to take copies of or extracts therefrom.

Any person having the custody of, or power over, any such book failing to permit inspection, the making of copies or extracts, or to attend the general commissioners with the books when required to do so, is liable to a penalty of £10.

The commissioners may also require the overseers to produce the rate book (or a true copy), and they may summon any overseer and examine him on oath as to the making of the assessments in the rate book.

*Separate Rate Accounts.*—Similar accounts are to be kept by overseers of their receipts and expenditure with respect to any separate rate which they are required to levy and collect.

Separate accounts must be kept relating to each rate, and the entries respecting such rates must not be included in the poor rate accounts.

See page 64 as to joint collection of rates.

## CHAPTER XVI.

## AUDIT OF ACCOUNTS.

The audit of the accounts of the overseers and of their officers is held half-yearly, as soon as practicable after the 31st of March and 30th of September in each year. The audit is ordinarily held at the same time as the audit of the accounts of the guardians of the union comprising the parish.

*Notice from District Auditor.*—Overseers will receive at least *fourteen* days' notice from the district auditor in writing of the time and place at which he intends to commence the audit. The district auditor also gives notice of the audit of the accounts of the union and the parishes comprised therein by advertisement in some newspaper circulating within the district.

*Balancing and Deposit of Accounts.*—Seven clear days before the day fixed for the audit of the accounts overseers must cause the rate books and other accounts of the parish to be made up and *balanced* to the 31st day of March or 30th day of September, as the case may be, and to deposit them, for the inspection of every person liable to be rated to the relief of the poor, at the house of an overseer, collector, or assistant overseer, or at some other house in the parish.

*Notice of Audit.*—Overseers must affix, at the usual place or places of giving parish notices, notice of the time and place of the audit, and of the place where the rate books and other accounts are deposited. These books are to be open to inspection on each of such days between the hours of eleven and three.

*Attendance at Audit.*—The overseers, or one at least of the overseers, and the collector must attend at the time and place appointed by the district auditor for the audit of their accounts, or at any adjournment of it, or any extraordinary audit; and submit to the district auditor all books, documents, and vouchers containing or relating to their accounts, together with the banker's pass book, where the overseers keep a banking account.

The books and documents which must be produced to the auditor are set out in the notice of audit.



Wilful neglect or refusal to comply with these requirements will make the overseers or any person accountable liable to a penalty of 40s. On refusal to show the books to the district auditor overseers may be fined £5.

*Inspection of Accounts at Audit.*—The accounts at the time of audit are open to the inspection of any owner of property or ratepayer interested in such accounts, but to such extent as will not, in the judgment of the district auditor, interfere with the audit.

*Extraordinary Audit.*—If from any cause the overseers may desire that an extraordinary audit should be held they must apply to the Minister of Health. In that case the overseers should see that the accounts are properly made up and balanced so as to be ready for the district auditor. An extraordinary audit may be held after three days' notice.

*Recovery of Certified Sums.*—If the district auditor certify on the account, when audited by him, that any money, books, deeds, papers, goods, or chattels are due from the overseers or collector, they must, unless an appeal is made against the auditor's decision, within *seven* days from the date of the certificate, pay such *money* to the treasurer of their union, and deliver all books, deeds, papers, goods, and chattels to the person or persons authorised to receive the same; but where the sum or aggregate of the sums disallowed by the auditor does not amount to 40s., instead of paying to the treasurer of the union, they may pay it over with the balance due to their successors.

All moneys certified to be due from overseers by the district auditor are recoverable from them, as penalties and forfeitures by summary conviction before two justices, who have no jurisdiction to review the decision of the auditor; and if overseers neglect or refuse to deliver over books, &c., they will be liable to the penalties which were imposed upon overseers who refuse to deliver over goods, &c., to their successors, namely, to be imprisoned until they do so.

All rates levied by overseers are subject to be audited by the district auditor. The accounts of the overseers collecting or paying any money for the purposes of the Public Health Act, 1875 (*e.g.*, special expenses rate), are to be audited in the same manner as the accounts of overseers collecting or paying any money for the purposes of the Acts relating to the relief of the poor.

## CHAPTER XVII.

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**APPEALS AGAINST DISALLOWANCES OR  
SURCHARGES.**

If overseers consider themselves aggrieved by any disallowance or surcharge by a district auditor, they should require him to state his reasons for such disallowance or surcharge in the book of account in which the disallowance or surcharge was made.

An application may be made to the King's Bench Division of the High Court for a writ of *certiorari*, or an appeal against the disallowance or surcharge may be made to the Minister of Health. A copy of the district auditor's reasons and also a copy of his certificate of disallowance and surcharge should be forwarded to the Minister of Health, together with the appeal.

The appeal should contain a full statement of the facts which the appellant may desire to lay before the Department ; and the grounds upon which the appeal is made should be explicitly set out. If there are any cheques, documents, &c., bearing upon the matter they should also be forwarded.

If the disallowance or surcharge has been lawfully made, the Minister of Health may, upon payment of any costs, if any, incurred by the district auditor in taking steps to enforce payment of the money certified, remit the disallowance or surcharge, if the subject matter of it should appear to have been incurred in the circumstances as to make it fair and equitable that the disallowance or surcharge should be remitted. As a general rule, however, costs are seldom incurred by a district auditor. If, on the other hand, the Minister of Health decide that the district auditor was wrong, he will, in that case, reverse the district auditor's decision by an order.

See page 66 as to application for sanction to payments under the Local Authorities (Expenses) Act, 1887.



## CHAPTER XVIII.

**CONTRIBUTION ORDERS.**

*County Councils.*—County contributions are now in nearly every case paid out of the poor rate.

Precepts are ordinarily sent by the county council to the guardians of the unions in which the parishes are situate requiring them to pay to the county treasurer the sums specified in the precept as due from each parish to the union.

Guardians must meet all the demands made upon them by what are termed “outside” authorities (*e.g.*, county councils) notwithstanding their own heavy rates, otherwise a *mandamus* will go against them to enforce the payment due to the “outside” authorities.

If the guardians of the union fail to pay the county contributions to the treasurer of the county council, the overseers are, upon receiving a warrant from the county council, to collect and pay to such treasurer, within the time named in the warrant, the contributions charged on the parish, together with an addition of 10 per cent. of the sum originally demanded. If the overseers fail to do so, the justices may levy the same by distress and sale of their goods.

See also “County Rate Basis” and “Appeal against Basis,” on pages 56, 58.

*Guardians.*—The contribution of a parish to the common fund of the union is based on the assessable value of a parish. The assessable value of a parish is the rateable value reduced by an amount equal to one-half of the rateable value of the agricultural land in the parish.

The overseers must, from time to time, pay over out of the poor rate all such sums as by any order of the guardians, addressed to them in writing according to the prescribed form, are directed to be provided from the poor rates of their parish, and pay over such sums to such person at such times and places as by the same order shall be directed, and take such person’s receipt for the same, and the overseers must produce such authority and such receipt as their voucher for the payment at the audit of their accounts.

Payments of contribution orders may properly be made by cheques sent by post.

Overseers should be careful to take the receipt of the treasurer endorsed on the order and not written on a separate paper.

The Board of Inland Revenue treat a receipt of the treasurer of the guardians endorsed on the order as exempt from stamp duty under section 86 of the Poor Law Amendment Act, 1834, but a receipt of the treasurer of the rural district council or parish council is not so exempt.

For wilful disobedience of such orders the overseers will incur a penalty of £5 for a first offence, £20 for a second, and for a third they commit a misdemeanour.

Where a contribution order is in arrear, the justices may grant warrants for the recovery of the arrears and costs, to be levied on the goods of the overseers.

Under section 63 of the Poor Law Amendment Act, 1844, if the overseers of any parish wilfully neglect to make or collect sufficient poor rates, or pay their contributions to the guardians, and the relief ordered by the guardians to be given to any poor person is delayed for seven days, every such overseer will be liable to a penalty of £20.

*Rural District Councils.*—Precepts are issued to the overseers by the rural district council for general expenses and special expenses respectively.

A rural district council, where they execute work in regard to sewers, water supply or other works for the common benefit of any two or more contributory places within the rural district, may apportion the expense in such proportion as they think just, between such places. Any sum so apportioned becomes a special expense in respect of such place. The overseers of any contributory place, if aggrieved by any apportionment may, within twenty-one days after notice has been given to them of the apportionment, send a memorial to the Minister of Health stating their grounds of complaint, and the Minister may make such order in the matter as may seem equitable.

The overseers must comply with the precepts from the rural district council by paying the contribution required in respect of general expenses out of the poor rate, and special expenses by raising the contribution required by the levy of a separate rate for special expenses. See page 59 as to a separate rate for special expenses.

Where the amount required in respect of special expenses is less than ten pounds, or is so small that a rate less than



one penny in the pound upon the assessable value (*i.e.*, upon basis of a special expenses rate) would be required to raise the same, the overseers are to pay the amount from the poor rate as if it were a precept in respect of general expenses.

A rural district council have the same powers as a board of guardians of enforcing payment of their precepts.

*Town Councils.*—Ordinarily the borough rate is not levied as a separate rate, but is paid by the overseers out of the poor rate, upon the receipt by them of a precept from the town council, requiring the payment of a named amount as the contribution of the parish to the borough rate. If the overseers fail to pay as ordered, the amount may be levied on the goods of the overseers, or any of them, by distress. See Chapter XXIII as to consolidation of rates in boroughs.

*Urban District Councils for Education.*—The expenditure of an urban district council for both elementary and higher education is payable out of the poor rate. These expenses are paid out of a fund to be raised out of the poor rate of the parish or parishes comprised in the urban district, according to the assessable value of the parish or parishes.

An urban district council have power to issue precepts to the overseers of the parishes in their district for the purpose of obtaining funds for education. The precepts may be enforced in the same manner as guardians' precepts. Separate precepts need not be issued as regards higher and elementary education expenses respectively.

*Parish Councils and Parish Meetings.*—The ordinary expenses of a parish council are payable out of the poor rate. Precepts are issued to the overseers by the parish council. Where the parish council execute an adoptive Act or Acts (*i.e.*, the Lighting and Watching Act, 1833, the Baths and Washhouses Acts, 1846 to 1899, the Burial Acts, 1852 to 1906, the Public Improvement Acts, 1860, and the Public Libraries Acts, 1892 to 1919), a separate precept is issued by the parish council.

The expenses of the parish meeting are paid by the parish council where a parish has a parish council. In parishes without a parish council, the expenses of the parish meeting are defrayed by the chairman of the parish meeting from funds obtained by him by means of a precept addressed to the overseers requiring payment of a named sum from the poor rate.

The parish council and the chairman of the parish meeting have the same powers as a board of guardians in enforcing payment of their precepts.

*Burial Authorities.*—Where the district of a burial board is co-extensive with a parish, the burial board, or where a parish council act as the burial authority, the parish council, issue a precept to the overseers requiring them to pay out of the poor rate such sums as the burial board or parish council direct. Where the area of the district for which the burial authority act forms only part of a parish, the burial board or parish council issue a certificate to the overseers of the parish, and the overseers obtain the necessary funds by an addition to the poor rate over so much of the parish as forms the burial district or by means of a separate rate on the burial district. For levying the addition, or the separate rate, the overseers have all the powers, and are directed to proceed in the same manner as in the case of poor rates. If a separate rate is made the rate will require the allowance of justices.

Where a joint burial board acts for two or more parishes, the proportion payable by each parish is chargeable upon the poor rate and the burial board issue certificates on the overseers of each parish for the sums required by them.

In the case of a joint burial committee the councils or other authorities who appoint the joint committee raise the money required. The precepts are issued by the councils, &c., appointing the joint committee, not by the joint committee themselves, addressed to the overseers of the parishes directing them to pay the same out of the poor rate.

Where a town council or urban district council have taken over the powers of a burial board by resolution under section 62 of the Local Government Act, 1894, the council issue a precept to the overseers of the parish or parishes within the burial area for the sums required by them.

Where a burial board by resolution of the vestry and by agreement have transferred all their powers to a town council or urban district council under section 44 of the Sanitary Act, 1866 (which is re-enacted in Schedule V. to the Public Health Act, 1875), the expenses of the council should be defrayed as if they were a burial board, viz., out of the poor rate of the parishes in the borough or urban district.

*Authorities executing the Baths and Washhouses Acts.*—The expenses of carrying into execution the Acts in a rural



parish are paid by the overseers out of the poor rate upon a precept of the parish council, or, in a parish without a parish council, of baths and washhouses commissioners.

*Lighting Authorities.*—The Lighting and Watching Act, 1833, may be adopted for any rural parish or part of a rural parish.

The funds required for the expenses of lighting a parish or part of a parish, in which the Act of 1833 is in force, is obtained by the issue, by the parish council or the lighting inspectors, as the case may be, of a precept addressed to the overseers requiring them to levy a lighting rate.

The precept may be enforced by an application to the justices for a distress warrant upon the goods of all or any of the overseers.

See page 60 as to lighting rate.

*Public Library Authorities.*—Where the library district is a rural parish, the parish council, or other library authority, must issue a precept to the overseers for the funds required to defray their expenditure. Overseers are not concerned with the execution of the Public Libraries Acts in any urban parish.

The full amount precepted should be paid over without any deduction.

By the Public Library Act, 1919, a county council may by resolution adopt the Public Libraries Acts for the whole or any part of their county, exclusive of any part which is an existing library area.

Any library authority may, on terms agreed upon and approved by the Board of Education, relinquish in favour of the council of the county any of their powers and duties under the Public Libraries Acts.

Any expenses incurred by the county council is to be defrayed out of the county fund, and the council may, after giving reasonable notice to the overseers of the parish concerned, charge any expenses incurred by them under those Acts on any parish which is served by any institution which has been provided or is being maintained by the council under those Acts. The county council are not to charge any expenses so incurred on any parish within an existing library district without the concurrence of the library authority of that district.

See page 62 as to public library rate.

## CHAPTER XIX.

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### COUNTY RATE BASIS.

*County Rate Basis.*—When required by the county rate committee of the county council of that county, the overseers must make a return in writing to the committee of the amount of the full and fair annual value of the property within the parish (that is, the net annual value assessed to the poor rate), the date of the last poor rate valuation, and the name of the person or persons by whom the valuation was made, and a statement of the manner in which it was made. The return, before it is presented, must be laid, in the case of a rural parish, before the parish council, or, if there is no parish council, before the parish meeting, and in the case of an urban parish, where the powers of the vestry have been transferred, before the town council or urban district council.

The overseers and other officers must appear before the committee when and where and as often as they may deem expedient, and produce all parochial rates, and other documents relating to the value of or assessment of property within the parish, which may be liable to be assessed towards the county rate. They may be examined on oath, and be required, under a penalty of £20, to answer such questions as the committee may put to them touching the rates, or the value of the property.

If the overseers neglect to make a return, or wilfully make a false return, the county council may order that the whole expense in ascertaining the annual value may be charged by the county council upon the parish, in addition to its proper proportion of the county rate.

The county council may direct the whole or any part of a parish to be re-valued, and may appoint a person for the purpose. When such a re-valuation has been directed, and when the basis as confirmed by the county council is greater than the sum set forth in the return made to the county



council by the parish officers, and if no successful appeal is made, the county council are to order the overseers to pay the expenses incurred in making the valuation. If there be an appeal, and the basis or standard is confirmed, or if it be not reduced below the sums set forth in the return made to the county council, the justices are, in like manner, to call upon the overseers to pay the expenses incurred in making the valuation.

The county council are empowered to allow the overseers and other persons their reasonable and proper costs and expenses, incurred in the execution of the Act.

If the committee have prepared any basis of county rate, the total amount of which is greater or less than the last preceding basis, the overseers are, on receiving a copy from the county council, within twenty-one days to call a meeting of the vestry of the parish, and submit the copy to the meeting; or, where the powers of the vestry have been transferred to the parish council, town council or urban district council, the overseers should inform the clerk to the council or chairman of the parish meeting, as the case may be, so that a meeting may be convened within the prescribed time appointed for the submission of the basis to them; the overseers are to allow any person rated to the poor rate, or liable to contribute to the county rate, at all reasonable times to inspect the same, and to take extracts or copies therefrom without payment of any fee.

Together with the copy of the basis, the overseers will receive from the county council a notification of a reasonable time, not less than one calendar month after the date of the notice, within which any objections to the proposed basis may be made, and of the place where any such objections will be heard by the county council.

When the county council have confirmed the basis for a county rate the same is to be valid and effectual to all intents and purposes, and a printed copy of the basis, after confirmation, must be furnished to the overseers by the council.

Any person who in any manner wilfully resists or obstructs the overseers in the execution of their duty under the County Rates Act, 1852, is liable to pay a fine not exceeding £5.

*Appeal against Basis.*—If after the basis has been confirmed the overseers have reason to think that the parish is aggrieved by it, they may appeal to the quarter sessions against that portion of the basis which relates to the parish or parishes over-valued or under-valued, as the case may be. In any such case they must give twenty-one days' notice in writing of their intention to appeal, and of the grounds thereof, to the overseers of such other parish which may be affected by the grounds of their appeal. If the overseers' ground of appeal be that their parish is over-rated, twenty-one days' notice of appeal must also be given to the clerk of the county council. The appeal must still be made to the quarter sessions.

The right of appeal against the basis of the county rate is, in the case of a rural parish with a parish council, in that council, and if there is no parish council, in the overseers ; in the case of an urban parish, in the overseers, or where the town or urban district council have had the power conferred upon them, in such council.

*Appeal against County Rate.*—If overseers have reason to think that their parish is aggrieved by any county rate or assessment made upon the basis in force, they may appeal to the next quarter sessions against such part of the rate as may affect their parish. They must give fourteen clear days' notice of the grounds of their appeal to the parties against whose rate the appeal is to be made and to the clerk of the county council.

The county contributions are to be levied notwithstanding any appeal, until the determination of the justices ; and if the justices order the contribution to be set aside or lowered the due proportion of any money paid subsequently to the notice of the appeal will be returned.

The expenses of appeals or proceedings at law are paid in such proportions as the justices or courts of law award.

In a parish with a parish council the power of appeal has been transferred to the parish council, but the appeal remains with the overseers of a rural parish without a parish council. In an urban parish the power to appeal may have been conferred on the town council or urban district council.



## CHAPTER XX.

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### SEPARATE RATE FOR SPECIAL EXPENSES.

Where a separate rate for special expenses is levied, it must be levied in the case of an entire parish (as the contributory place) on the whole of such parish, or in the case of a contributory place or part of a contributory place forming part of a parish, by the levy on such place, or such part thereof, exclusive of the rest of the parish.

All property rateable to the poor rate is subject to a separate rate for special expenses, but the owner of any tithes, or of any tithe commutation rentcharge, or the occupier of any land used as arable, meadow, or pasture ground only, or as woodlands, allotments, orchards, market gardens, or nursery grounds, and the occupier of any land covered with water, or used as a canal or towing path for the same, or as a railway constructed under the powers of any Act of Parliament for public conveyance, is to be assessed in respect of one-fourth part only of the rateable value thereof.

Land used for a plantation or a wood or for growth of saleable underwood is entitled to a similar exemption, but rights of sporting rated separately from the land are not so entitled. Land occupied by golf clubs is to be assessed on the full rateable value.

In the case of property entitled to the exemption referred to above the amount of the reduced rateable value (*i.e.*, the assessable value) should be inserted in the appropriate column in the rate book and the amount of the rate assessed upon the occupier entered in the column headed "Rate at — in the pound." If, for example, land on a farm is rated in the valuation list at £480, the amount to be entered in the column in the rate book for a special expenses rate headed "Assessable value of land, etc., being one-fourth of rateable value according to valuation list" would be £120, and, if the rate were made at one shilling in the pound, the amount to be entered in the column headed "Rate at (1s.) in the pound" would be £6.

Overseers have the same power in making, assessing, levying, and recovering the rate as they have with respect to the poor rate.

The provisions of the Poor Rate Assessment and Collection Act, 1869, as to agreements with and the rating of owners, and of the Ecclesiastical Tithe Rentcharge (Rates) Act, 1920, apply to the separate rate for special expenses.

Neither the Agricultural Rates Act, 1896, nor the Tithe Rentcharge (Rates) Act, 1899, apply to a separate rate for special expenses.

A separate rate for special expenses is, as respects the appeal against the rate and all other incidents, subject to the same provisions as apply to a poor rate, except that the rate does not require the allowance of justices.

Any balance in the hands of the overseers at the close of their term of office must be paid to the treasurer of the rural district council to the credit of the contributory place.

See page 64 as to joint collection of rates.

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## CHAPTER XXI.

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### LIGHTING RATE.

The lighting rate is a separate rate levied by the overseers in the same manner as a poor rate, except that where the lighting district is a part only of a parish, the rate must be restricted to that part. All the provisions applying to a poor rate are applied to a lighting rate.

The sum to be called for is to be fixed at an annual parish meeting. The rate must be allowed by the justices and published in the same way as a poor rate. Where owners of small tenements are rated to the poor rate they must also be rated to a lighting rate.



Owners and occupiers of houses, buildings and property (other than land) rateable to the relief of the poor in any parish, are to be rated and pay a rate in the pound three times greater than that at which the owners and occupiers of land are to be rated and to pay for the purposes of the Act. If, therefore, land is assessed at one penny in the pound, buildings and property other than land should be assessed at threepence in the pound.

Canals, including bridges, towing-paths, railways (including signal-boxes), brickfields, water mains, reservoirs of a water company, gas mains, tithe rentcharges, quarries, golf links, cricket fields and tennis courts should be rated upon the lower scale as "land." Mines (other than coal mines) and sporting rights when separately assessed are rateable upon the higher scale.

The Agricultural Rates Act, 1896, and the Tithe Rentcharge (Rates) Act, 1899, do not apply to a lighting rate, but the Ecclesiastical Tithe Rentcharge (Rates) Act, 1902, does.

The proceeds of a lighting rate must be kept separate from the poor rate and paid over to the treasurer of the parish council or lighting inspectors to meet the precept of the lighting authority. Any balance must be applied in the reduction of the next precept.

If all the rate has not been collected the overseers must, within seven days of going out of office, give their successors an account of what is due, and they will have the same power and duty to collect the same as their predecessors had.

It is the duty of an assistant overseer to collect the lighting rate without extra remuneration if his appointment specify that he is to discharge all the duties of an overseer and if the rate is chargeable upon the whole parish. If the rate is chargeable upon a part only of the parish special remuneration may be granted to the assistant overseer.

See page 64 as to joint collection of rates.

## CHAPTER XXII.

**PUBLIC LIBRARY RATE.**

The Public Libraries Act, 1919, repealed the limitations on the amount of the rate which may be levied for the purposes of the Public Library Act, 1892. If, however, the library authority of any library district, by resolution declare that the rate to be levied for the purposes of the Public Libraries Acts in any district or portion of district in any one financial year is not to exceed the sum in the pound as may be specified, the power to raise a rate for the purposes of those Acts in that district is to be limited accordingly, and any resolution is not to be rescinded until the expiration of twelve months from the date on which it was passed.

See "Public Library Authorities," page 55.

The overseers in a rural parish, on receiving a precept from the parish council, or other library authority, must pay the sum required out of a rate to be raised with and as part of the poor rate, subject, however, to the qualification that every person assessed to the poor rate in the parish in respect of lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, is entitled to an allowance of two-thirds of the sum assessed upon him in respect of those lands for the purposes of the Library Acts.

The application of the Agricultural Rates Act, 1896, will not, therefore, apply to a library rate.

It is the duty of a collector of poor rates, or assistant overseer whose duty it is to collect the poor rates, to collect the whole of a poor rate in which a sum for library purposes is included, without a charge beyond his salary.

The form of rate book, rate receipt, and demand note, relating to a poor rate in which is included an assessment for public library purposes, must be modified to provide for showing the allowance on land. Application should be made to Messrs. Shaw & Sons, Ltd., Fetter Lane, London, E.C.4, for specimens of the forms to be used.

The entries relating to the portion of the poor rate for public library purposes are included in the account of the receipts and payments relating to the poor rate, and a separate account should not be kept by the overseers.

The overseers are not concerned with the execution of the Public Libraries Act in any urban parish.



## CHAPTER XXIII.

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### CONSOLIDATION AND JOINT COLLECTION OF RATES.

#### CONSOLIDATION OF RATES.

In a number of local Acts recently passed relating to boroughs provision has been made to abolish the general district rate and district fund, and to make all the expenses of the corporation payable out of the borough rate. (See Newport Corporation Act, 1920, and Folkestone Corporation Act, 1920.) This has also similarly been done in some urban districts not boroughs. In the latter cases the general district rate is payable out of the poor rate in the same way as a borough rate.

As the borough rate is paid out of the poor rate, this arrangement has therefore the effect of consolidating into one general rate the rates levied in the parish, or each of the parishes, comprised in the borough or urban district.

Frequently in some of these cases the name "poor" rate has been altered to "consolidated" rate. In some cases to "town" rate.

The ordinary differential rating as regards agricultural land to the poor rate, and as regards land, railways, etc., to the general district rate, has been modified and a special differential rating is applied to the whole of the consolidated rate, either by levying the whole rate on such hereditaments on a reduced rateable value as specified in the local Act, or by levying a reduced rate in the pound as named in the local Act on the full rateable value.

As regards rating of owners, in some cases special provisions have been made in the local Act, otherwise the provisions of the Poor Rate Assessment and Collection Act, 1869, are applied to the consolidated rate, whether called poor rate or consolidated rate.

All the statutory provisions relating to the poor rate—except as specially modified by the local Act—apply to the consolidated rate or rate of a similar name.

### JOINT COLLECTION OF RATES.

The adoption of combined forms for use in connection with a joint collection of local rates materially reduces the labour of making out the rate books, the demand notes and receipts, and also of serving the demand notes, as only one set of books is required for a joint collection instead of a separate set for each rate. The saving of expense is often considerable and it is a convenience to many ratepayers to pay all rates in one amount at one time.

In an urban parish the general district rate and the poor rate may be collected jointly under an arrangement between the town council or urban district council and the overseers, if provision can be made for the appointment of the same officer or officers to collect both rates.

Both rates should be made at or about the same time and for the same period.

It is necessary to obtain the sanction of the Minister of Health to the use of a combined form of rate book, demand note, rate receipt check book and collecting and deposit book for poor and general district rates.

In a rural parish where a lighting rate and a separate rate for special expenses are levied, either or both rates may be made and collected together with the poor rate. The rates should be made at the same time and for the same period.

The sanction of the Minister of Health is not necessary to the use in the case of a rural parish of combined forms of rate, demand note, rate receipt check book, and other forms, provided that the forms used are in accordance with the approved forms.

In both urban and rural parishes the proceeds of each rate, although collected together, must be kept quite distinct and separate, and must be accounted for by the overseers separately in every instance.

Suitable forms for a joint collection of rates in urban or rural parishes can be obtained on application to Messrs. Shaw and Sons, Ltd., Law and Local Government Publishers, Fetter Lane, London, E.C.4.



## CHAPTER XXIV.

**EXPENSES OF OVERSEERS.**

*Legal Payments.*—Overseers may defray out of the poor rate the reasonable expenses incurred by them in recovering the poor rates; out-of-pocket expenses of overseers in travelling outside the parish on parochial business; rate books, and other books of account, stationery, receipt and postage stamps; rent of parochial office (in parishes exceeding 4,000 population with consent of vestry and Minister of Health), or of vestry room (when sanctioned by vestry and Minister of Health); and bankers' charges, but not interest upon over-draft with bankers (see Chapter XII, "Banking Account").

It is competent for overseers to purchase for their use a copy of any statute relating to their office and any text book as to their duties (*e.g.*, the "Overseers' Handbook") and such legal publications as will assist the overseers in the discharge of their duties (*e.g.*, *The Justice of the Peace*).

*Illegal Payments.*—Overseers will not be allowed the following expenses: refreshments while they are valuing property or travelling even on the business of the parish, unless they are necessitated to go beyond the bounds of the parish; burial of dead bodies, except in case of bodies washed ashore (see page 72), &c.; charges in connection with coroner's inquests; remuneration of a person to assist the overseers, who has not been appointed an assistant overseer; interest upon overdraft with bankers; periodicals and newspapers, unless they contain information immediately connected with the discharge of their duties; gratuities to parish officers; subscriptions to hospitals; rewards for killing sparrows or vermin; &c. If an overseer lives at a distance from his parish nothing can be allowed for travelling between his residence and the parish within which his duties lie.

If any overseer or other officer of a parish wilfully authorises or makes an illegal or a fraudulent payment from the public fund of a parish, or unlawfully makes any entry in his accounts for the purposes of defraying or making up to himself or any other person the whole or any part of any sum unlawfully expended from the poor rate or disallowed or surcharged in the accounts of any parish by the district auditor, he is liable upon conviction to a fine not exceeding £20, and also treble the amount of such payment, or of the sum so entered in his accounts.

Where overseers have any doubt as to the legality of any expenditure, they should apply to the Minister of Health for his sanction to the payment under the Local Authorities (Expenses) Act, 1887. If sanctioned, the auditor cannot afterwards disallow the payment.

*Law Costs.*—When the difficulties of any case are such that overseers cannot be expected to deal with them without legal assistance, any reasonable expense incurred in employing a solicitor or obtaining other professional advice would be chargeable in their accounts as necessarily incurred in the due execution of their office.

When a Bill before Parliament attacks or would prejudicially affect the property of the parish, presumably the overseers might incur expenses in opposing such Bill, or in prosecuting or defending legal proceedings for the protection of such property.

Where any proceedings are commenced or carried on for or on behalf of the parish in a court of law, the amount of the bill of costs of the solicitor, when duly taxed by the clerk of the peace, is payable out of the poor rates within one year next following the termination of the proceedings. The Minister of Health may authorise the payment of the costs and expenses attending any such proceedings, by annual instalments, not exceeding five, to commence from termination of the proceedings.

Where the bill of costs is incurred for work begun and finished during the overseers' year of office they should take care that the bill is paid out of the rates before their year is out, otherwise they may have difficulty in getting the amount from their successors. Before paying the bill they must have it taxed by the proper officer or the clerk of the peace, who is to be allowed 4d. per sheet or folio of 72 words each for taxing the same.



## CHAPTER XXV.

**REGISTRATION OF ELECTORS.**

The Representation of the People Act, 1918, makes it the duty of the registration officer to prepare and publish the electors lists and the register of electors.

*Preparation of Electors Lists.*—It is the duty of the overseers, where required by the registration officer, to prepare on his behalf the electors list for the parish, or for any registration unit forming part of the parish, and to make the necessary inquiries for the purpose and to publish the lists.

The overseers must also at any time, if required by the registration officer, furnish him with any information respecting any persons resident in or occupying land or premises in the parish, or the removal of any person from the parish. The overseers must also keep and furnish the registration officer with a record of any cases which they may discover in making up the electors list of persons being registered in another parish.

*Non-payment of Rates.*—The non-payment of rates is no longer a disqualification from registration as a parliamentary or local government elector.

*Acting as Agents.*—Where the overseers are required by the registration officer to prepare the electors list, they act merely as the agents of the registration officer, who is responsible for the accuracy of the list.

*Employment of Assistant Overseer.*—The overseers should employ the assistant overseer or rate collector or vestry clerk, as the case may be, in preparing the list. Full instructions are supplied by the registration officer to the overseers and assistant overseers employed as to making out and publishing the lists, and the necessary forms are supplied by the registration officer for the purpose.

Where there is no assistant overseer for the parish the registration officer may employ some person to assist the overseers or authorise them to employ a suitable person.

*Expenses.*—Any reasonable expenses incurred by overseers in performing any of the duties in preparing and publishing the electors list, including the reasonable remuneration where the duties are performed by an assistant overseer or other paid officer, are paid by the registration officer as part of his registration expenses.

The remuneration of the assistant overseer, or other paid officer, is governed by the scale framed by the Treasury.

*Accounts.*—The cost of the preparation of the list of electors is not a parochial charge, and therefore no entry should be made in the accounts of the overseers of any expenditure defrayed by them in connection with the preparation and publication of the lists, or of any sum received from the registration officer to recoup such expenditure, or as regards the remuneration of the assistant overseer in preparing the list.

## CHAPTER XXVI.

### JURY LISTS.

(*Juries Bill.*—See *Appendix*, page 80.)

On or before the 20th July in every year the overseers, or one of them, will receive a precept from the clerk of the county council requiring them to make out, before the 1st of September following, a true list in writing, in the form accompanying the precept, of the names of all men, between the ages of twenty-one and sixty years (sixty-five years is substituted by the Juries Act, 1918\*), residing within the parish, qualified and liable to serve upon juries. The precept will inform the overseers who are qualified or exempt from service, together with other parts of their duty in this respect.

Women under the Sex Disqualification (Removal) Act, 1919, are qualified to serve upon juries, disqualified or exempt, by the same provisions as apply to men, so far as they are qualified.

\* The Juries Act, 1918, which has effect during a period of six months after the termination of the war (*i.e.*, up to and including the 28th February, 1922), made certain changes in relation to the preparation of jury lists (see *Appendix*, *Juries Bill*, page 80).



The Jury List Order, 1921, made under the Juries Act, 1918, provides that in making out the list overseers may either (a) make out the list in alphabetical order, or (b) utilise the existing list and strike out the names of deceased persons, or persons who have removed from the parish, or have attained the age of sixty-five years, or are otherwise not qualified and liable to be included in the list, and prepare a fresh supplemental list to include the names of all persons qualified and liable to be included in the list whose names are not included in the existing list.

In making out the list overseers must specify which persons named therein are qualified to serve as special jurors, and also specify the nature of the qualification, the occupation, and the rating or assessment of each such person.

Overseers are authorised to order a sufficient number of copies to be printed. Where a supplemental list only has been made, the supplemental list is not to be printed unless it contains thirty or more names.

Before the first Sunday in September overseers must deposit or exhibit a copy of the new list signed by them, or, copies of the existing list revised and signed by them with a copy of the supplemental list at a place in the parish as they think most suitable for the purpose of enabling persons to inspect the same, and on the first three Sundays in the month of September fix upon the principal door of every church, chapel or other public place of religious worship within the parish a notice, the form of which is contained in the precept, stating that the list has been made out and specifying the place at which the list is deposited or exhibited, and setting forth the time and place where any objections to the list will be heard by justices at a special petty sessions. Attention is also to be called to the fact that liability for jury service has been extended to persons between the ages of sixty and sixty-five.

The special petty sessions must be held on some day within the last seven days of September.

Every inhabitant of the parish may during the three weeks next after the first Sunday in September inspect the list free of charge.

Having prepared the list, overseers must take the same for allowance before the justices at some petty sessions to be held in the last seven days of September, and answer on oath all matters required of them, and hand over the list to the justices' clerk. Notice of the day on which, and the place

at which, the special petty sessions will be held will be received by the overseers from the clerk to the justices. It is generally regarded as sufficient if an assistant overseer appointed to perform all the duties of an overseer attends on behalf of the overseers. A list marked "nil" must be produced at the sessions if there are not any persons liable to serve.

If overseers, without reasonable cause, insert the name of any person whose name should not be inserted, or omit the name of any person whose name should not have been omitted from the jury list, they will be liable to a penalty not exceeding 40s. An overseer offending against any of the statutory duties in reference to these lists, by neglect of duty or otherwise, may be fined not more than £10, nor less than 40s. A similar penalty may also be imposed upon any overseer who takes any money or other reward for omitting or inserting any name whatsoever, or who wilfully inserts a wrong description in a jury list.

If for the purpose of making out the list overseers require to see the house tax, land tax, or other tax assessment for the parish, they may inspect the same free of charge on application to the collector or assessor of taxes, or any other officer who has the custody of any house tax, land tax, or other tax assessment for the parish, at any reasonable time between the 1st of July and the 1st of October.

The expenses properly incurred of making out, preparing and printing the lists, are to be paid out of the poor rate. The reasonable travelling expenses of an overseer in producing the list to the justices may be defrayed from the poor rate. Collectors of poor rates may also be repaid their travelling expenses and receive extra remuneration in producing the jury list. Where the terms of an assistant overseer's appointment do not provide for the payment to him of expenses in connection with journeys taken beyond the parish, he is not entitled to make a separate charge in addition to his salary.

If there is in the parish an assistant overseer, whose duty comprises all the duties of an overseer, it is his duty to make out the jury list in return for his salary, unless a vestry clerk to whom the duty has been assigned is appointed for the parish.

Overseers are not chargeable with fees in respect of the revision of the jury lists.

Any payments to clerks to justices for their services in respect of the jury lists are payable by the county council and not by the overseers.



## CHAPTER XXVII.

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**PARISH PROPERTY.**

In a rural parish not having a parish council, the chairman of the parish meeting and the overseers of the parish are a body corporate by the name of the chairman and overseers of the parish, and have perpetual succession. They may hold land for the purposes of the parish without licence in mortmain. They are to act in all respects in manner directed by the parish meeting, and any act of such body corporate shall be executed under the hands, or, if an instrument under seal is required, under the hands and seals, of the chairman and overseers. The legal interest in all such property vests in the body corporate, subject to all trusts and liabilities affecting the same.

The foregoing provisions do not apply in parishes where there is a parish council, for in such parishes the parish council takes the place of the chairman and overseers, and the legal interest in all property is vested in the parish council. If the income is applicable in aid of the poor rates, it should be paid over to the overseers by the parish council.

In an urban parish an order of the Minister of Health under section 33 of the Local Government Act, 1894, may vest parish property in the town council, or urban district council. Where power to appoint overseers is conferred by an order under section 33 it is usual to provide that any parish property should vest in the overseers in lieu of the churchwardens and overseers. If no such order is in force the powers of the churchwardens and overseers remain as before the passing of the Act of 1894.

All moneys received by overseers from parish property must be brought into their accounts as overseers.

Where parish property is still managed by the overseers and is let at a rental, the overseers should see to the collection of the rents. If by their neglect rents applicable in aid of the poor rate are lost to the parish, the overseers may be liable to be surcharged by the district auditor at the audit.

Any repairs to parish property, which may be still managed by the overseers, should be defrayed from the rent of the property, and the overseers cannot charge the expenses of the repairs upon the poor rate. If the income from the property is applicable in aid of the poor rate, the overseers should enter the net amount received, after deducting the reasonable cost of any repairs, &c., as a receipt in their accounts.

Parish property is not exempt from the payment of rates, it is also liable to income tax.

Where a person who occupies parish property refuses to quit the same, he may be summoned before justices, and a warrant may be made for delivery of possession of the property.

Parish property may be sold, exchanged, or let, not by the overseers, but by the guardians.

See page 45 as to keeping a terrier of lands and inventory of stock, &c.

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## CHAPTER XXVIII.

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### MISCELLANEOUS DUTIES.

#### 1. BURIAL OF DROWNED PERSONS.

Except in the case of dead bodies washed ashore, etc., overseers have no power to bury the bodies of persons at the cost of the poor rate. This duty belongs to the guardians, and all applications to defray the expenses of burial should be referred to the relieving officer, except as hereafter mentioned. If, however, overseers receive notice that a dead human body thrown in or cast on shore from the sea, by wreck or otherwise, or thrown in or cast on shore from any tidal or navigable waters, or found floating or sunken in any such waters and brought on to the shore or bank thereof, is lying within the boundary of their parish, they must, under a penalty of £5, cause the body to be forthwith removed to some convenient place and, as soon as possible, cause the body to be decently interred in the churchyard or burial



ground of the parish. The first person giving notice within six hours to the overseers or a police constable of such dead body being found is entitled to a reward of 5s. for his trouble, and on the other hand, if he knows and neglects to give notice he incurs a penalty of £5. A constable to whom notice has been given must give notice forthwith to the overseers.

The expenses of the removal and burial are to be paid by the overseers, but the cost must not exceed the sum usually allowed for the burial of poor persons at the expense of the rates. The reasonable and proper expense will be reimbursed the overseers by the treasurer of the county council under an order of a justice.

Within seven days after the burial, notice of the same should be given in writing to the registrar.

## 2. CLOSED CHURCHYARDS.

Overseers are upon the certificate of the burial authority, parish council, or churchwardens of the parish, as the case may be, to pay out of the poor rates the expenses incurred by such burial authority or churchwardens in maintaining closed public burial grounds or churchyards in decent order, and in doing the necessary repairs of the walls and other fences, unless there be some other fund legally chargeable with such costs and expenses.

Where the powers of maintaining a closed churchyard have been transferred to the town council or urban district council the expenses are to be met by the overseers from the poor rate upon the receipt of a certificate of the council.

Overseers must also pay out of the poor rates the expenses of any acts ordered by an order in council to be done by the churchwardens or other persons having the care of vaults or burial places, to prevent these from becoming dangerous or injurious to the public health.

## 3. LUNATICS.

If overseers have knowledge that any person (whether pauper or not) wandering at large within the parish is deemed to be a lunatic, they must immediately apprehend and take him or cause him to be apprehended and taken before a justice. A justice may also order an overseer to apprehend an alleged lunatic wandering at large, and bring him before a justice.

Should overseers receive notice from a district medical officer, or should they know by any other means, that a pauper resident within their parish is deemed to be a lunatic, they must, if there is no relieving officer, within three days give notice thereof to a justice having jurisdiction in the place where the pauper resides, and the overseers must thereupon act as the justice directs them.

Should overseers have any knowledge that any person within their parish, who is not a pauper, and not wandering at large, is deemed to be a lunatic, and is not under proper care and control, or is cruelly treated or neglected by any relative or other person having care or charge of him, they must, within three days after obtaining such knowledge, give information thereof, upon oath, to a justice being a judicial authority under the Lunacy Act, 1890.

If overseers are satisfied that it is necessary for the public safety, or the welfare of an alleged lunatic with regard to whom it is their duty to take proceedings under the Lunacy Act, 1890, that the alleged lunatic should, before any such proceedings can be taken, be placed under care and control, they may remove the alleged lunatic to the workhouse of the union in which he is, and the master must receive him, if there is proper accommodation for the patient; but overseers must, before the expiration of three days, take such further proceedings with regard to the alleged lunatic as are required by the Lunacy Act, 1890.

If an order is made by a justice for the reception in an asylum or other institution of a lunatic brought before him by an overseer, the overseer must himself convey, or make proper arrangements for some one else to convey, the lunatic to an institution.

Where a lunatic is ordered by a justice to be detained in an institution for lunatics or a workhouse, the reasonable travelling and other expenses incurred by the overseer or other person who carries the order into effect are payable by the guardians of the union from which the lunatic was sent.

#### 4. NOTICES UNDER EDUCATION ACTS.

Overseers must comply with the directions of the Board of Education, with respect to notices and other matters required by the Education Acts, to be published. The notices are to be published either by advertisement, and by



affixing the same on the doors of churches and chapels, and other public places, or in such other manner as the Board of Education may determine.

Any expense incurred may be paid out of the poor rate.

The overseers must cause the notices, received from the local education authority as to temporarily exempting from the prohibitions and restrictions of the Elementary Education Act, 1876, the employment of children above a certain age in husbandry and the ingathering of crops, to be affixed to the door of all churches and chapels in the parish.

## 5. PERAMBULATION OF PARISH.

Overseers are authorised to defray the expenses properly incurred by them in the perambulation of the parish once in every three years, and in setting up and keeping in proper repair the boundary stones of the parish.

Expenses properly incurred would presumably include *necessary* refreshments during the perambulation of a large parish, but it is doubtful whether it would include the cost of conveyances for the overseers. The expenses of banners, or a dinner after the perambulation, could not be considered properly incurred.

## 6. RELIEF BY OVERSEERS.

It is not lawful for the overseers to give any relief or allowance from the poor rate, *except in cases of sudden and urgent necessity*, in which cases they are required to give *temporary* relief in articles of *absolute necessity*, but not in money. They are also empowered to give an order for medical relief in a case of *sudden and urgent necessity*. Whether the applicant for relief is settled in the parish or not is immaterial. If the overseers neglect or refuse in the case of any poor person not settled or usually residing in their parish, a justice of the peace may, by writing under his hand and seal, direct the overseer to give such relief in articles of absolute necessity, but not in money. Any justice may likewise give a similar order for *medical relief only* to any parishioner as well as non-parishioner where any case of sudden and dangerous illness may require it. If overseers disobey such orders they will be liable to forfeit £5.

Overseers or the assistant overseer may also, in cases of sudden or urgent necessity, give a written order for the admission of a poor person into the union workhouse, and may pay out of the poor rate the expenses necessarily incurred in the removal of a poor person to the workhouse or to a hospital. They may also, in cases of sudden and urgent necessity, give an order to admit a casual pauper into any casual ward.

If in any such case of *sudden and urgent necessity* overseers have given temporary relief to any poor person, or have given an order for *medical relief*, they must forthwith report such case in writing to the relieving officer of the district or to the board of guardians, and the amount of such relief, or the fact of having given such order, as the case may be.

If overseers receive an order for medical relief from any justice they must, as soon as may be after complying with such order, report the fact of their having received the same, and the manner in which they have complied with it, in writing to the relieving officer of the district or to the board of guardians of the union.

Where application is made to the overseers for relief, and the case is not sudden and urgent in its nature, the overseers should refer the applicant to the relieving officer of the district.

The value of any relief given by the overseers in a case of sudden and urgent necessity should be entered in their accounts. The guardians are not authorised to repay the cost of such relief.

Where the district medical officer attends a case at the request of the overseers and a special fee is legally payable to him for performing an operation, the fee is payable by the guardians and not by overseers.

## 7. RESERVE AND TERRITORIAL FORCES.

Overseers may be required by the War Office to publish and serve notices to men of the army and reserve forces. A penalty not exceeding £20 may be incurred by a default on the part of overseers.

Notices to be given to men of the territorial force are to be served and published as prescribed, and every overseer, when so required by the Army Council, must conform with the orders and regulations for the time being in force with respect to the publication and service of notices, and in default will be liable to a fine not exceeding £20.



## 8. OTHER MISCELLANEOUS DUTIES INCLUDE THE FOLLOWING :—

*Bye-laws of Rural District Councils.*—Copies of bye-laws made by a rural district council under the Public Health Acts are to be sent to the overseers of the parish to which such bye-laws relate. The copy must be deposited with the public documents of the parish, and be open to inspection of any ratepayer at all reasonable hours.

*Depositories for Parish Books.*—In a rural parish with a parish council the council, and in a rural parish not having a parish council, the overseers, with the consent of the parish meeting, may, at the cost of the poor rate, provide proper depositories for all parish books and documents for which no provision is otherwise made by law.

In an urban parish the powers remain with the overseers with the consent of the vestry. If the powers of the vestry have been transferred to the town council or urban district council, the consent of that council must be obtained instead of the vestry.

The “depository” contemplated would probably be a box, chest, or iron safe.

*Disorderly and Gaming Houses.*—Overseers may be called upon to take proceedings, or pay the expenses of a prosecution, against persons keeping disorderly houses, if the necessary preliminary conditions have been fulfilled. Overseers may also be required to pay a reward to the inhabitant or inhabitants of the parish giving notice of any person keeping a disorderly house.

As to gaming houses where the main objects of a club are social, and members play a friendly game among themselves with no profit to the club, no one would prosecute and no one would convict if there were a prosecution.

*Licences for Sale of Intoxicating Liquor.*—Notices must be given to the overseers by the person applying for a new licence, or for a transfer of a licence, or for the ordinary or special removal of a licence, or for provisional grant and confirmation of a licence (*i.e.*, to new premises).

The notices may be served on the assistant overseer. Overseers no doubt can attend at the hearing of the application before justices to raise objections, as it is usual for justices to hear any person who may wish to oppose the grant

of a new licence. Overseers are not authorised to incur any expenditure under the Licensing (Consolidation) Act, 1910.

*Mortuaries.*—In any parish in which there is no burial authority overseers may provide mortuaries with the consent of the vestry, parish council, or parish meeting, as the case may be.

Mortuaries are usually provided by the town council or urban or rural district council, rather than by overseers.

*Parish Constables.*—Parish constables are now seldom appointed, their place having been taken by the county police force.

See Overseers' Handbook as to method of appointment.

*Pawnbrokers' Certificates.*—A person intending to apply for the first time for a certificate must, twenty-one days at least before he applies, give notice of his intention by registered post to one of the overseers of the parish in which he intends to carry on business, and must in the notice give his name and address.

## 9. LIABILITIES AND PENALTIES.

Most of the penalties attached to non-performance of particular acts of the office of overseer have been already mentioned, but the following are of a general nature :—

Overseers are liable to a penalty of 40s. on conviction for any neglect of duty, or of any disobedience of any lawful warrant or order of any justice or justices. And in many cases they will be liable to indictment for neglect of duty.

If overseers wilfully disobey the legal and reasonable orders of justices and guardians in carrying into effect the rules of the Minister of Health or of his predecessors, they are liable, upon conviction, to forfeit £5 for a first offence, and £20 for a second offence, and for a third offence they will be indictable for a misdemeanour.

If overseers purloin, embezzle, or wilfully waste or misapply any of the moneys, goods, or chattels belonging to their parish or union, they will, in addition to the other penalties incident to such conduct, be liable to a penalty not exceeding £20, and treble the value of the goods, and be for ever thereafter incapable of serving any office relative to the relief of the poor.



## 10. ACTIONS AGAINST OVERSEERS.

The Public Authorities Protection Act, 1893, makes special provision for the protection of overseers in defending actions, prosecutions, and other proceedings brought against them in the discharge of their duties. Section 1 of the Act requires proceedings against overseers to be commenced within six months after the act, neglect, or default complained of, or, in case of a continuance of injury or damage, within six months after the ceasing thereof. If the overseers obtain judgment in their favour, they are entitled to repayment of their costs, taxed as between solicitor and client, instead of on the ordinary scale between party and party. But it would seem the Court may deprive them of their costs for good cause shown, notwithstanding the provisions of the Act.

## 11. OVERSEERS' HANDBOOK.

Overseers and assistant overseers are strongly advised in order to discharge correctly the duties of their office to obtain a copy of the "Overseers' Handbook," by Sir William W. Mackenzie, eighth edition (Shaw & Sons, Ltd.). Price Six Shillings net. The Handbook contains a detailed calendar of the duties of an overseer, and an account of his qualification, appointment, and his general and miscellaneous duties. The work deals exhaustively with the whole of the many and various duties to be performed by overseers and parochial officers, and is an invaluable guide. The index is extensive and exhaustive, occupying 184 pages.

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## APPENDIX.

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### Juries Bill.

The Juries Act, 1918, expires on the 28th February, 1922, that Act will therefore not apply to the preparation of jury lists in 1922.

At the time of going to press a Juries Bill has been introduced into Parliament, and no doubt this Bill, will, with certain amendments, receive the Royal Assent in the early part of next session.

The Bill proposes to abolish the existing system for the preparation of jury lists in England and Wales, and separate jury lists will no longer be prepared and printed. In place of the separate jury lists the names of persons qualified and liable to serve as jurors, and as special jurors, will be indicated in the register of electors by means of a special mark. This duty is to be performed by the registration officer. The information is to be furnished to the registration officer by the overseers (see section 1 (3) below). The jurors book in each county will be made up from the appropriate registers.

The Bill does not affect the qualifications for or liability to jury service, except in the cases of the small classes of persons who at the present time are qualified to be jurors, though they are not entitled to the franchise; under the Bill these persons will cease to be qualified as jurors.

The provisions of the Bill so far as they affect overseers are as follows :—

1. *Alteration of method of preparing jurors book.*—(1) After the commencement of this Act lists of the persons qualified and liable to serve as jurors shall cease to be prepared in accordance with the provisions of the Juries Act, 1825, as amended by any subsequent enactment, and the jurors books shall be prepared in accordance with the following provisions of this section.

(2) Subject to the provisions of this section, it shall be the duty of every registration officer within the meaning of the Representation of the People Act, 1918, in making out in pursuance of that Act the electors lists for the autumn register for any year, to specify therein in the prescribed



manner which of the persons included in the lists are qualified and liable to serve as jurors, and which of the persons so qualified and liable are qualified to serve as special jurors.

(3) For the purpose of enabling registration officers to perform their duties under this section the overseers of every parish shall, if so required by the registration officer of their area, furnish to him, in the prescribed manner, particulars with respect to the persons in their parish who are, on the date on which the qualifying period for registration in the autumn register ends, qualified and liable to serve as jurors or qualified to serve as special jurors.

For the purpose of their duties under this subsection overseers shall have all such powers of inspecting duplicates, tax assessments, and poor rates as are by section eleven of the Juries Act, 1825, given to them for their assistance in completing the jury lists, and any expenses properly incurred by them under this subsection shall be paid and allowed to them out of the poor rate of the parish.

If any overseer fails to comply with any of the requirements of this subsection he shall be liable on summary conviction in respect of each offence to a fine not exceeding ten pounds.

4. *Interpretation.*—In this Act, unless the context otherwise requires—

The expression “overseers” means, in relation to a metropolitan borough, the town clerk, and in relation to a parish to which the Vestries Act, 1850, applies, the vestry clerk.

5. *Short title, saving, extent, and repeal.*—(1) This Act may be cited as the Juries Act, 1921.

(2) Nothing in this Act shall alter or affect—

- (a) the preparation of jury lists or the jurors book in the City of London ; or
- (b) the qualification or liability of any person to be summoned to serve and to serve as a juror or special juror on any jury in the High Court or at assizes, or in any county court, except that a person whose name is not included in the register of electors shall not be qualified or liable so to serve.





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